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LONDON, MARCH 10, 1900.

* * The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

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CURRENT TOPICS.

WE PRINT elsewhere an order for the transfer of twenty-five causes from Mr. Justice STIRLING to Mr. Justice FARWELL, and of twenty-five causes from Mr. Justice BYRNE to Mr. Justice BUCKLEY for the purpose of hearing or of trial.

MR. JUSTICE STIRLING announced on Wednesday that all the judges of the Chancery Division had, after consideration, agreed that in all cases where a receiver is appointed in a debenture-holders' action, a direction is to be inserted in the judgment that the receiver do forthwith out of any assets coming to his hands pay the debts of the company which have priority over the claims of the debenture-holders under the Preferential Payments in Bankruptcy Amendment Act, 1897; and that the receiver be allowed all such payments in his accounts. The inquiry No. 6 in the common form of judgment in these actions [i.e., whether there are any creditors who are entitled to priority of payment] was to be omitted in future, it being considered that the object was sufficiently attained by the direction to the receiver. The judges had also agreed that a direction should be given to the registrars that, in drawing up in future the undertaking given by the plaintiff in a debenture-holders' action on the appointment of a receiver to act at once, before security given, the undertaking was to be so framed as to extend to all liabilities which would be covered by the security when completed, and not to the receiver's receipts alone.

TWO LEGAL events of the current week will certainly be recognized as of primary importance from the point of view of the labour world. Both of them deal heavy blows at the prevailing system of organized trades-union strikes. The first of these events is the considered judgment of the Court of Appeal in the case of *Attorney-General v. Merthyr Tydfil Union*, delivered on Tuesday morning last. It is reported in another column, and it is only necessary here to state its effect very briefly. The point in question was the right of poor law guardians to grant relief to able-bodied strikers, their wives and children, during the continuance of a strike. Such relief had been given in the Merthyr Tydfil Union during the great South Wales coal strike in 1898; and the action was instituted at the suit of the Attorney-General on the relation of the Powell Duffryn Steam Coal Co., who were not only one of the largest colliery owners but one of the largest ratepayers in the district. Mr. Justice

ROMER—as he then was—in the court below, refused to make any declaration, or grant any injunction, in any way interfering with the discretion of the guardians. This decision the Court of Appeal have now substantially reversed. In future, therefore, it will be competent for any ratepayer, at the commencement of a strike, to come to the Chancery Division and obtain an injunction restraining the guardians from any contemplated granting of relief to able-bodied strikers. The persons who are entitled to relief out of the rates are defined by 43 Eliz. c. 2. This Act applies roughly to two classes of persons: those who are poor and unable to work, who may be relieved unconditionally; and those who are able to work, but have no work to do, who may be set to work and so relieved. A person who is not only able to work, but has ample work ready to his hand if he will do it, is not entitled to relief at all. The wives and children of such a person are, however, entitled to relief, if the head of the family refuses to work and so support them. If they receive relief, such a man clearly comes under the description of an idle and disorderly person in the Vagrancy Act, 1824, which includes among such persons everyone “being able, wholly or in part, to maintain himself or his family by work, and wilfully refusing or neglecting so to do, by which refusal or neglect he or his family” become chargeable to the union. If a man who refuses to work because of a strike were often dealt with under this Act, workmen would be very careful about striking unless the funds of their trade union were sufficient to support them. Where, however, the guardians, or the majority of them, are in sympathy with the strikers, it is not likely that the Act will be used. But even in this case, it is submitted that any ratepayer in the district might take proceedings behind the backs of the guardians, as every ratepayer is clearly interested in the matter.

THE SECOND event of the week above referred to is the withdrawal by the defendants of their notice of appeal to the House of Lords in the case of *Lyons v. Wilkins* (46 W. R. 461, 47 W. R. 291). The short effect of the judgments in that case—both in the Court of Appeal and in the court below—was the prohibition for the future of the practice commonly known as “picketing.” As everyone is acquainted with the nature of the practice in question, there seems no occasion to dilate on it here. The decision, it must be borne in mind, is not aimed at “picketing” only when accompanied by violence or threats. It is equally applicable to peaceable “picketing,” except such as is conducted for the single purpose of “obtaining or communicating information.” We do not know why the defendants have withdrawn their notice of appeal, but it is easy to hazard a guess. Funds, very probably, were not forthcoming to anything like the requisite amount. We confess we are sorry that this very important question is not to be carried to a higher tribunal. It would clearly have been better to have had, once for all, a final pronouncement by the highest authority. As it is, the decision of the Court of Appeal must be taken, for the time, as conclusive. The result, from the point of view of the trade unions, can be little less than disastrous. It will be difficult for them in future to organize a strike for any length of time, or with any hope of ultimate success. Sooner or later, it is almost certain that the whole question will have to be reviewed by Parliament; but in the meanwhile it is probably not too much to say that in the whole history of trade unionism there have never been decisions so inimical to the successful prosecution of its ideals as those we have been considering.

A REPORT on the Companies Bill now before the House of Commons has been made by the Parliamentary Committee of the Council of the Incorporated Law Society and has been adopted by the Council. It refers to the alterations in the original Bill which were formerly suggested by the Council and which have been adopted in the present Bill. These include the omission of the clauses defining the duties and liabilities of directors, the lightening of the particulars to be inserted in prospectuses, and the abandonment of the compulsory publication of balance-sheets. Numerous criticisms are made also on the provisions of the present Bill, many of them founded on practical considera-

tions which are more familiar to lawyers engaged in the formation and working of companies than to the authors of the Bill. Clause 4 (1) (ii.), for instance, requires directors to take their qualification shares from the company and pay for them in cash; but, provided a director honestly comes by his shares, it is immaterial from whom he takes them, or whether they are paid for in cash or no. Clause 6 contains well-meant proposals as to the return of the subscribers' money in cases where the conditions on which the company can go to allotment are not complied with; but the report points out that the time-limit of forty days, though increased from the twenty-eight days in the Bill of 1896, would be found impracticable in the case of companies formed to carry on business abroad, where the promoters relied upon obtaining subscriptions from their business connections abroad. Moreover the joint and several liability to return the money imposed on directors, the money not being in their possession and not under the control of any one director, is said to be unduly severe and calculated to deter the most desirable class of persons from accepting the position of directors. Attention is also called to the restrictions in clause 8 upon commencing business and exercising borrowing powers. Business is not to be commenced until certain conditions as to allotment of and payment for shares have been complied with. However salutary these requirements may seem, it is said that they would be impracticable where the business of the new company had to be taken over without breach of continuity from old companies or firms. The criticism may be just, but it would seem that under such circumstances the old business must be carried on until the time for transfer has arrived. The point as to the exercise of borrowing powers seems to be more serious. The Bill contains a clause enabling a simultaneous offer of shares and debentures to be made, but it is not clear that the company can forthwith allot the debentures; and the want of such power might be highly inconvenient.

IN THE report on the Companies Bill exception is strongly taken to the provision of clause 8 (3) that all contracts with a company (save for payment of preliminary expenses) shall be only provisional until the date when the company can commence business, and shall not be binding on the company unless adopted after that date. Vendors will hesitate, it is said, to allow their businesses to be advertised as transferable to a company unless assured that the arrangement will be carried out. But the provision is a natural corollary from the principle that the company is not to commence business with insufficient capital—in other words, that a handful of first subscribers are not to be sacrificed to find cash for the vendors and promoters. If the money to pay for the properties is not forthcoming, the contracts with the vendors are of little value, whether the statute calls them provisional or no. Exception is taken to the shortness of time—seven days—allowed for the return to the registrar of allotments of shares. But in ordinary cases this would be sufficient. Cases where the number is very great, or where special difficulties arise, should be left to the discretion of the registrar, in whom a dispensing power might be vested. The report very properly points out that the penalty of £50 a day which may be exacted from directors, as long as a default in making the return continues, is too heavy. The list of matters which, under clause 12 (1), must be included in the prospectus still specifies “the dates of, and parties to, every material contract,” and waiver clauses are declared void. The report questions whether in practice it can be said with sufficient certainty what contracts are material. It has to be remembered, however, that the Bill studies the safety of investors rather than the convenience of promoters, and if doubt arises as to any contract it is easy to settle the matter by including particulars of the contract in the prospectus. The provision, however, of clause 13, that a company shall not, without the consent of a general meeting, vary the terms of a contract referred to in the prospectus raises, as the report points out, serious difficulties; especially where, for instance, there are numerous agreements with landlords, managers, &c. One of the most important criticisms of the report is levelled at the proposal that debentures shall be void unless registered within seven days. The debenture-holder, it is said, cannot in practice attend to the

registration himself, and to make his security void for the neglect of others is to punish the wrong person. It is proposed instead that registration shall be enforced by imposing a penalty on the officers of the company; and, further, that the time for registration shall be extended. Exception is also taken to the proposal of clause 27, that trade debts incurred within three months before a winding-up shall rank in front of debenture-holders. The debenture-holders, it is pointed out, advance their money for long periods, and have no control over the trading, while the tradesman gives—or will give—credit with full knowledge of the debentures.

AFTER A most protracted hearing, the prosecution of H. D. WILLIAMSON (Limited) for offences under the Merchandise Marks Act has ended in a conviction. It is certainly one of the most important cases which has yet been brought before the courts under that Act. Shortly stated, the facts were, that the defendant company had sold watches described as "English lever watches," many of the most important parts of which were made in a foreign country, while they were put together in England. Under these circumstances the defendants were prosecuted under section 2 of the Act for applying to the watches a "false trade description," which expression includes any statement as to the place or country in which any goods were made. The defence was that, as the parts made abroad were in themselves of small value compared with the completed watch, and as by the custom of the watch trade some parts of almost every watch are imported from abroad, the trade description was not false in a material respect, and that the watches were substantially English. This view the magistrate refused to take. He admitted that it was proved that in the watch trade certain parts are almost universally made abroad, and that by the custom of the trade the hair-spring and main-spring of almost every "English" watch is of foreign manufacture. He found as a fact, however, that, apart from the springs, some of the most essential parts of the watches in question came from abroad, and that the trade description was false in a material respect. It is clear that in a case like this the questions must be chiefly questions of fact. On the one hand, it is obviously an offence to sell as English a thing all the parts of which are made abroad, and which is merely fitted together here. On the other hand, an article is none the less properly described as "English made" because some unimportant part is imported. There must, however, be a large number of cases of considerable difficulty falling between these extremes, and which must be treated as questions of fact. Now, in the recent case, if some of the minor parts only, such as screws, rivets, or hands, had been of foreign origin, the description might have been said to be materially true, and the defendants ought to have been acquitted. The same may be said if it had been proved that, though some of the most important parts were of foreign origin, such parts were practically never made in England, and that such fact was well known. But it would be a serious blow to home trade to hold that an article might be described as made in England when some of its most essential parts, such as are largely made at home, were of foreign manufacture. To allow a person to buy the chief parts of a watch abroad, fit them together here, and then sell the article as an English watch, would reduce the Act to an absurdity; and it is to be hoped that not only the watch trade, but some other trades which might be mentioned, will take warning by this case.

A NOVEL POINT under the Workmen's Compensation Act, 1897, arose before the Court of Appeal last week in *Milner v. Great Northern Railway Co.* The appeal was by the employers, the railway company, against an award made in favour of the respondent, a barmaid employed in one of the appellants' railway refreshment rooms. While in the course of her employment, the respondent was injured by a framed advertisement falling upon her from the wall of the refreshment room. The refreshment room was situate in the railway station, and the only means of access to it was through a door opening on to the platform. One of the employments to which the Act applies is employment on or in or about a railway. The sole question was as to whether the accident was brought within the scope of the Act

by reason of the statutory definition of railway. Section 2 of the Act imports the definition of railway contained in the Regulation of Railways Act, 1873, and that definition includes "every station, &c., or of or belonging to such railway and used for the purposes of public traffic." It was contended that, since the refreshment room was a part of the station building, the applicant was employed in or about a railway. The county court judge acceded to this view, but the Court of Appeal (A. L. SMITH, COLLINS, and ROMER, L.J.J.) reversed his decision, holding that the refreshment room was not used for the purpose of the public traffic of the railway and was not part of the railway within the meaning of the Act. It would have been strange if the decision had been otherwise; employment about a railway cannot reasonably be considered as including the occupation of a barmaid. The question in *Rizson v. Pritchard*, another compensation case decided by the same court, was still less open to doubt: the owner of a house over thirty feet in height had acquired two adjoining buildings of much smaller dimensions and had for his convenience opened a door between the house and the nearer of the two low buildings. These two buildings were being demolished by the appellants, and the applicant was injured while employed in these operations. It was contended that the low buildings were one with the house, and that the whole formed a building over thirty feet in height so as to entitle the applicant to compensation. This contention succeeded in the county court, but it found no favour in the Court of Appeal. But the most important decision under the Workmen's Compensation Act given during the past week was that in the case of *Sysons v. Knowles & Sons (Limited)*. There the workman had been employed for two days only, and on the second day of his employment he met with the accident. He was employed as a piece worker at 6s. a day. The schedule to the Act prescribes as the amount of compensation in a case of total or partial incapacity resulting to a workman from an injury "a weekly payment during the incapacity after the second week not exceeding 50 per cent. of his average weekly earnings during the previous twelve months if he has been so long employed, but if not, then for any less period during which he has been in the employment of the same employer." The county court judge held that, as the applicant had earned twelve shillings during the week (viz., for the two days of employment), his average weekly earnings amounted to that sum, and he awarded six shillings a week. The Court of Appeal, however, have decided that the Act contemplates the workman being employed for a time sufficient to enable his weekly earnings to be averaged, and that a man who has been employed for less than two weeks is not within the scope of the Act at all. Clearly it is impossible to arrive at the "average" weekly earnings of a man who has been employed for two days only, and upon a strict construction of the Act the decision is unimpeachable, for the Act prescribes no method of ascertaining the compensation to be paid in such a case. But having regard to the obvious intention of the Legislature to give the benefit of the Act to all workmen engaged in certain employments, it may be questioned whether a more liberal construction ought not to be put on the word "average"; we confess to sharing the doubt which ROMER, L.J., expressed in concurring with the other Lords Justices.

IN THE CASE of *Greenwell v. Howell*, which came before the Court of Appeal last week, a new question as to costs under the Public Authorities Protection Act, 1893, was raised and decided. That Act relates (*inter alia*) to proceedings "against any person for any act done in pursuance or execution or intended execution of any Act of Parliament or of any public duty or authority," and one of its provisions is that "whenever in any such action a judgment is obtained by the defendant, it shall carry costs to be taxed as between solicitor and client." It was at first considered in some quarters that the Act, like many prior enactments *in pari materia* (which it repealed), applied only to actions for damages, and not to actions in the Chancery Division for injunctions and similar relief. This view finds little support from the language of the Act, and it has been shattered by a series of decisions, of which *Fielding v. The Corporation of Morley* (1899, 1 Ch. 1) (in the Court of Appeal) is the most important. The Court of Appeal there laid it down that the provision as to

costs applies to judgments in actions in the Chancery Division, but not to appeals or to interlocutory proceedings. This decision has recently been affirmed in the House of Lords. A still more recent decision of the Court of Appeal upon the question of costs is *Shaw v. Hertfordshire County Council* (1899, 2 Q. B. 282), in which it was held that a consent order that an action be dismissed with costs is a judgment obtained by the defendant carrying solicitor and client costs under the Act. In *Greenwell v. Howell* the action was brought against a county surveyor who, under the instructions of his county council, and at the suggestion of the plaintiff, had entered upon a road claimed by the plaintiff as private, in order to test the question of a public right of way. The action failed, and BRUCE, J., ordered the plaintiff to pay solicitor and client costs. The plaintiff's appeal seems to have been based on the ground that the provision as to costs only applied where the defendant was a public authority and that the act of the county surveyor was not done in pursuance or intended execution of an Act of Parliament or of any public duty. But the county surveyor was acting under the direction of the county council: and the county council had, owing to the default of the district council, taken over the powers and duties of the latter body with respect to the right of way in question, including the duty, under section 26 of the Local Government Act, 1894, of protecting the public right, and the power to take legal proceedings for that purpose. Under these circumstances the defendant was clearly acting in execution of an Act of Parliament, and the Court of Appeal rightly decided that he was entitled to the benefit of the statutory provisions as to costs.

THE ACTION for libel which has been this week successfully brought against Mudie's Library raises a question of great importance to the numerous class who are engaged in the dissemination of literature. In *Emmens v. Pottle* (16 Q. B. D. 354) the Court of Appeal laid down the principles upon which such persons were to be held liable in respect of libellous matter contained in publications passing through their hands. The person who sells a book or a newspaper is not in the same position as the publisher. He has no control over the actual production of the work, and it is practically impossible for him to acquaint himself with all that it contains. Although, then, he is *prima facie* liable in respect of libellous matter, yet he will escape if he can prove that he was an innocent disseminator of it; that is, that he had no reason to suppose that the publication contained objectionable matter, and that his absence of knowledge was not due to negligence on his part. In *Emmens v. Pottle*, which was the case of a sale of a newspaper, the jury found that there was no negligence, and the plaintiff, accordingly, failed. The same result followed in *Mallon v. W. H. Smith & Son* (9 T. L. R. 621), which also was a case of selling a newspaper. In the present case of *Vizetelly v. Mudie's Select Library (Limited)* (*Times*, 7th inst.), the plaintiff complained of a libel contained in a book—"Emin Pasha, his Life and Work"—circulated by the defendants. One hundred and thirty copies of the book were taken, and they were withdrawn from circulation as soon as notice of the libel was received from the plaintiff. Notices that the book should be returned for cancellation of one page had been previously inserted in the *Publishers' Circular* and the *Athenaeum*, but were not observed by the defendants. In his summing up GRANTHAM, J., animated over the failure of the defendants to keep proper watch over the books which they circulated, and the jury found a verdict of £100 for the plaintiff. As to the duty of a circulating library in such a matter it is possible to hold opinions differing from those of the learned judge. If a book from its origin and nature arouses no suspicion, there seems to be no reason why the library should not have the benefit of the rule in favour of an "innocent disseminator" established by the cases referred to above. It is worthy of notice that the Public Libraries Bill, which has been introduced in the House of Lords by Lord WINDSOR, expressly exempts the managers of public libraries from liability in respect of libellous matter in any book in the library, unless they fail to withdraw the book after notice that proceedings are about to be instituted against other persons. Such a rule, it seems, might fairly be applied to all libraries.

WHERE AN AWARD has been made under the provisions of the Lands Clauses Act, 1845, in a dispute between a landowner and a railway company, the duty of taking up the award, and, incidentally, of paying the arbitrator's fees, is, by section 35 of that Act, imposed on the company, and it has long been the practice for this duty to be enforced by *mandamus*: *Reg. v. South Devon Railway Co.* (15 Q. B. 1043); see *Reg. v. London and North-Western Railway Co.* (1894, 2 Q. B. 512). But if the company can shew that the award has been improperly made, it would seem to be the natural course to allow them to raise this point and contest the validity of the award in the proceedings for a *mandamus*; and this view was taken by COLLINS, L.J., in the recent case of *Reg. v. London and North-Western Railway Co.* (1899, 1 Q. B. 921). There a claim in respect of minerals was governed either by the Railway Clauses Act, 1845, or by an earlier special Act. An award was made on the footing that the Railway Clauses Act was applicable, and under section 35 of the Lands Clauses Act the mine-owners sought to compel the company to take up the award. The company contended that the award should have been made under the special Act, but even if this were so, it was still a question whether the point could be taken on the application for the *mandamus*. In the view of A. L. SMITH, L.J., it could not. When an award has been made, he said, it is the duty of the company to pay the fees and take it up, and the time for disputing the award comes afterwards, when it is sought to be enforced. It was held by COLLINS, L.J., on the other hand, that it was a good answer to the application for a *mandamus* that the award had been made without jurisdiction. But as the majority of the court held that the award was properly made under the Railway Clauses Act, and the company therefore had in fact no defence, this difference of opinion was immaterial, and ROMER, L.J., did not touch the point. The House of Lords, however, before whom the case has recently been (*Times*, 14th ult.), have been firm upon the technical point, and have declined to discuss the validity or invalidity of the award. *Prima facie*, said the Lord Chancellor, it was valid, and the company were bound to take it up, though their rights were not concluded till an action had been brought upon it. The chief result of the decision apparently will be to necessitate a second appeal to the same tribunal when the action on the award is brought.

BUILDING LEASES WITH RESERVATION OF MINERALS.

Few, if any, decisions have occasioned such widespread dismay as that in *Re Newell and Nevill's Contract* (48 W. R. 181; 1900, 1 Ch. 90). The headnote, which states the effect of the decision accurately, is, "The Settled Land Act, 1882, does not enable the tenant for life to lease the surface reserving the minerals." We have heard of a case where upward of five hundred leases on the same estate were alleged to be invalid owing to this decision.

The facts in *Re Newell and Nevill* were as follow: The property in question formed part of a settled estate. An order of court was made authorizing the tenant for life to grant building leases for 999 years, on the conditions specified in the Settled Land Act, 1882. In pursuance of this authority, the tenant for life granted a lease with a reservation of "all mines, &c." It was held that the lease was invalid on the ground that the power in the Settled Land Act, 1882, to grant a lease of the land "or any part thereof" did not authorize the grant of the lease of the surface only, and that a mere horizontal stratum is not "part" of the land.

As we shall shew, the ordinary powers contained in settlements made before 1883 to grant leases for twenty-one years or building leases did not contain express powers to reserve mines, so that if the decision in *Re Newell and Nevill* is correct, the greater number of building leases granted under powers in settlements before 1883 are invalid. There are, however, some considerations which were not brought before the judge in *Re Newell and Nevill*, and which, if they had been brought before him, would probably have caused him to come to a different decision.

(1) *The Practice of Conveyancers.*—For about seventy years (our researches have not extended further back) it has been the practice of conveyancers not to insert in the common power to grant building leases any power to reserve mines or minerals (see Barton (ed. 3, 1821), p. 423; Davidson's Common Forms (1846), p. 166; Martin's Precedents (1844), vol. 4, p. 532 *et seq.*; Jarman (ed. 3, 1849), vol. 11, pp. 618, 873; Hughes (ed. 2, 1855), vol. 2, p. 867; Crabb (ed. 5, 1859), vol. 2, p. 1385; Housman (1861), Prec. No. 496; Prideaux (ed. 6, 1870), vol. 2, pp. 1, 280, 281; Davidson (ed. 3, 1871), vol. 3, part 2, p. 1006), and yet it is notorious that nearly all building leases contain exceptions or reservations. It will be found on a careful comparison of the power to grant building leases conferred by the Settled Land Act, 1882, with that contained in any of the works mentioned above, that the powers, with some slight difference of language, mean the same, so that if a lease granted containing a reservation of mines is valid if it is granted under an express power, it is valid if it is granted under the power conferred by the Settled Land Act, 1882. In a case of this nature, the construction of a common form, the practice of conveyancers is entitled to very great weight, though it may not be absolutely conclusive: see *per* ELDON, L.C., in *Smith v. Doe d Jersey* (2 Brod. & Bing., at p. 599); *per* ELDON, L.C., in *Howard v. Ducane* (T. & R., at p. 86); *per* JAMES, L.J., in *Re Ford and Hill* (10 Ch. D., at p. 370). It is hardly to be supposed that every conveyancer or solicitor who has drawn a building lease of settled land or, we may add, a common farming lease, with an exception of timber or mines, has gone astray. Add to which that there must be many cases in which it has been to the interest of a lessee to maintain that his lease was invalid, or of a reversioner to assert that a lease granted by his predecessor in title was invalid, and that we have not found, or even heard of, a case in which it was attempted to maintain that a lease granted under an express power was invalid merely because it contained a reservation of mines. The effect of a power depends upon the true meaning of the words employed in it, and it appears only reasonable to suppose that where persons learned in the law have invariably placed the same construction on the same or similar forms of words, that construction is correct. Or, to word the argument slightly differently, the draftsman wishes to confer power to grant a building lease authorizing the exception of mines. He finds that a certain form of words has always been considered to confer such a power, and according to the rule that "new inventions in assurances are dangerous" (Co. Lit. 377b), and remembering that a Chief Justice who attempted to make a new form of assurance has been held up to ridicule for upwards of 600 years, the prudent draftsman always employs the common form.

(2) *The Nature of the Lessee's Interest.*—There is a broad distinction between the rights of a person taking under a sale and under a lease. In the former case, a conveyance of "land" includes all proprietary rights of every nature, whether above or below the surface. On the other hand, by the grant of a lease, the lessee, in the absence of express words, obtains no right to commit waste—in other words, he does not obtain full rights of ownership over such things as mines or timber; they remain in the reversioner, who can claim as his chattels minerals or timber wrongfully severed. The lessee has only the right of support from the minerals and the right of shade from the trees, but the lessor is during the term prevented from asserting his rights as owner over them. The sole distinction between a building lease including the minerals and one excluding them appears to be that in the former case the lessee can prevent the lessor from working them, while in the latter case he cannot prevent him. In either case he has the right to support. Now what does the lessee under a building lease require for the purposes of building? He requires only a right to build on the surface and to dig down for such depth as may be requisite for foundations, and he also requires the right to support. It appears, therefore, that it must be absolutely immaterial to him whether the minerals are included or not. It appears to follow that a power to grant a building lease must include a power to grant a lease excluding the minerals.

(3) *Construction of Power Influenced by the Context.*—It is a cardinal rule of construction that the words of an instrument must be controlled by the context. The Settled Land Act,

1882, contains, not only a power to grant building leases, but also a power to grant mining leases. If the construction placed on the power to grant building leases in *Re Newell and Nevill*—namely, that the power does not authorize the grant of a lease of the surface only—is correct, it follows that if a mining lease of settled land is granted, it will not be possible subsequently to grant a building lease; or that if a building lease is granted, it will be impossible subsequently to grant a mining lease of the same land. Bearing in mind that it is the constant and convenient practice in mineral estates to grant mining and building leases of the same land to different persons, this construction is so repugnant to what is generally done that we are irresistibly led to the conclusion that some other construction ought to be placed on the powers so as to enable a building and mining lease to be granted of the same land; in other words we are led to construe the power to grant building leases as authorizing the grant of a lease with the reservation of mines and minerals.

(4) *The Leases Acts, 1849, 1850.*—Section 2 of the Act of 1849 and section 3 of the Act of 1850 provide, in effect, that an invalid lease granted in the intended exercise of a power shall be considered as a contract for the grant of a valid lease under the power "to the like purport and effect as such invalid lease save so far as any variation may be necessary in order to comply with the terms of the power." This provision will not enable building leases with an exception of minerals, granted under the Settled Land Act, 1882, or under an express power to grant leases at rack-rent, to operate as a contract to grant a lease without such exception, for it will be observed that the rack-rent of a lease excluding minerals must be less than that of a lease comprising the minerals, so that the contract would be for a lease at less than rack-rent, and would therefore be invalid.

In cases where the reversioner is seised in fee and is willing to confirm the lease, it will not be necessary to employ a deed for this purpose, as the Act of 1850 provides that where, upon or before the acceptance of rent under such invalid lease, a memorandum, &c., confirming such lease is signed by the person accepting the rent, or by some person by him lawfully authorized, such acceptance shall, as against the person so accepting such rent, be deemed a confirmation of such lease.

THE DOCTRINE OF RATIFICATION.

THE doctrine of the ratification by a principal of the contract of his agent is one of the most familiar in the law. *Omnis ratihabitio retrotrahitur et mandato priori æquiparatur* is a maxim with which a lawyer becomes acquainted at an early stage in his course. It is singular, therefore, that the point which has just been decided by the Court of Appeal (A. L. SMITH, COLLINS, and ROMER, L.J.J.) in *Durant v. Roberts* (Times, 3rd inst.) should still have been open to discussion. When an agent professes to act on behalf of another, without authority from that other at the time, it is admitted that the principal is at liberty to ratify the contract, and to take both the benefits and the liabilities of it. On the other hand, if a man contracts solely on his own account and without any view to a principal, it is not competent for a stranger afterwards to come into the contract. The contract was not made with a view to his benefit, and there is no question of ratification. He might in this way adopt the contract if such a thing were permitted, but adoption of a contract by a stranger the law does not recognize. Suppose, however, that while outwardly purporting to contract as principal, he intends to contract on behalf of another whose authority he expects subsequently to obtain, is the doctrine of ratification applicable, so as to allow of the intended principal, upon ratification, taking over the contract? This is the question which arose in the case just referred to, and it was answered in the negative by A. L. SMITH, L.J., and in the affirmative by COLLINS and ROMER, L.J.J.

The strength of the position adopted by A. L. SMITH, L.J., lies in the numerous *dicta* he was able to adduce that the doctrine of ratification assumes that the agent, at the time of the contract, professes to be merely an agent. "That an act done for another," said TINDAL, C.J., in *Wilson v. Tummon* (6 M. & Gr., p. 242), "by a person, not assuming to act for himself, but for such other person, though without any precedent authority what-

ever, becomes the act of the principal, if subsequently ratified by him, is the known and well-established rule of law." "The rule as to ratification," said PARKE, J., in *Vere v. Ashby* (10 B. & C., p. 298), "applies only to the acts of one who professes to act as the agent of one who afterwards ratifies." "It is clear law," said ERLE, C.J., in *Watson v. Swann* (11 C. B. N. S., p. 769), "that no one can sue upon a contract unless it has been made by him, or has been made by an agent professing to act for him, and whose act has been ratified by him." "Wherever," said Lord WENSLEYDALE, in *Ridgway v. Wharton* (6 H. L. C., p. 296), "a man purports to make a contract with the agent of another, in order to bind that other the agent must have authority from him. It matter not whether it is authority previous or subsequent. If a man, professing to act for another, makes a contract for him, and authority is afterwards given by that other, the authority given subsequently is equal to authority given before."

If these dicta represented actual decisions, there is no doubt they would be conclusive upon the point in dispute. They lay it down, as a condition of subsequent ratification, that the person contracting shall "assume" or "profess" to act, not for himself, but for another. But, in fact, the precise point whether intention to contract as agent must be accompanied by an open declaration of agency was not raised in any of these cases. In *Wilson v. Tummon* it was held that acts done under the authority of the sheriff in the execution of his duty could not be adopted by an execution creditor, so as to involve him in liability for the acts. The sheriff acted quite independently of the creditor. In *Vere v. Ashby* it was held that a partner was not liable on a bill drawn before he entered the partnership. Here, again, the persons contracting on the bill contracted at the time in act and in intent on their own behalf. In *Watson v. Swann* an insurance broker, who had effected an insurance on his own account, was not allowed afterwards to devote it to the protection of a client's goods. And in *Ridgway v. Wharton* the question was as to the actual authority of a person professing to contract as agent. In none of these cases did the circumstance exist of a person professing to act as principal, but intending to act only as agent.

The only case in which this exact point has arisen appears to be an unreported case of *Matheson v. Kilburn* in the Court of Appeal (Lord CAIRNS, L.C., COCKBURN, C.J., and BRETT, L.J.) in 1877, referred to in the notes to *Armory v. Delamirie* in Smith's Leading Cases (10th ed., I., 349). In that case a person, intending (as it was alleged) to buy on behalf of another, but without authority from him, and without avowing that he was acting for another, bought goods in his own name. Lords CAIRNS and BRETT, L.J., it is said, were of opinion that a contract so made was incapable of ratification by the person for whom the buyer intended to buy; but COCKBURN, C.J., held that, if the buyer really intended to act on behalf of another, the fact of his not having avowed his intention could not prevent a ratification by the undisclosed principal, who, had he given prior authority, would have been liable whether the agent did or did not disclose the fact that he was agent. In the result, however, it was unnecessary to determine the point, since upon the evidence it did not appear that the buyer really did intend to buy on behalf of another.

The present case of *Durant v. Roberts*, accordingly, had to be dealt with, in the view of COLLINS and ROMER, L.J.J., upon the assumption that there was no authority binding on the court, although there were numerous dicta which assumed a declaration of agency to be essential to permit of subsequent ratification, including the opinions of Lord CAIRNS and BRETT, L.J., in *Matheson v. Kilburn*. The dissentient opinion, however, of COCKBURN, C.J., in that case suggested the true test by which the question should be decided. It is settled that where there is a precedent authority, the liability of the principal does not depend upon disclosure of agency at the time of the contract. The omission to disclose the agency makes all the difference in the liability of the agent, and he exposes himself to being sued as principal; but it does not affect the liability of the undisclosed principal, against whom, so soon as he is disclosed, the other party can enforce the contract. If, then, the disclosure of agency is not essential in a case where the agent has authority at the time of the contract, why should it be essential in a case where the agent obtains his

authority by subsequent ratification? Ratification is a matter solely between the agent and his principal, and the maxim of the law is that where ratification is given the effect is to be the same as if there had been a precedent authority. On the other hand, as between the agent and the other contracting party there is no need for the agency to be disclosed at the time of the contract. It seems to be only necessary to put these two statements together to arrive at the conclusion that ratification is permissible, even though there is no disclosure of agency when the contract is made. It is enough that the agent intends at the time to contract on behalf of a principal in the expectation of securing ratification. Disclosure of agency is no more necessary in a case of ratification than in a case where there is precedent authority. This is the conclusion, accordingly, at which COLLINS and ROMER, L.J.J., arrived in *Roberts v. Durant*. A. was authorized by B. to purchase wheat at a certain price. He purchased wheat from C. in his own name at a higher price, expecting to get B.'s sanction. The fact of A.'s agency was not at the time disclosed to C. B. subsequently ratified the contract. It was held that, since A. intended at the time to contract for B., the ratification was effectual to make B. liable on the contract, notwithstanding the non-disclosure of the fact that A. was contracting on behalf of B.

REVIEWS.

DIVORCE.

LAW AND PRACTICE IN DIVORCE AND OTHER MATRIMONIAL CAUSES. By W. J. DIXON, B.A., LL.M., of the Inner Temple. THIRD EDITION, REVISED TO DATE. William Clowes & Sons (Limited).

This work deals, in four chapters, with the law relating to the dissolution of marriage, and, in eight chapters, with the practice in divorce and other matrimonial causes. As a preliminary to the dissolution of marriage, the elements which constitute a valid marriage are considered, but by a singular oversight no reference is made to the Marriage Act, 1898. The attendance of the registrar in chapels, in accordance with section 20 of the Marriage Act, 1836, is still insisted upon (p. 33), although section 4 of the Act of 1898 enacts that, notwithstanding section 20 of the Act of 1836, marriages may be solemnized "without the attendance of any registrar." And in reference to the capacity to enter into the contract of marriage, the statement (p. 4), that usually the capability of persons to contract is held to depend on the law of the place where the contract is made—a statement for which reference is made to *Simonin v. Maillat* (2 Sw. & Tr. 77)—is hardly complete without a reference also to *Sottomayor v. De Barros* (3 P. D. 1), where the capacity to marry was held to depend on the law of the domicile. Neither of these omissions, however, detracts from the real utility of the book, the object of which is to set before the practitioner, concisely and clearly, the points which arise in proceedings in matrimonial causes. This Mr. Dixon does with considerable success. The grounds on which the suit for dissolution of marriage can be brought, and the answers to it, are set forth with sufficient fullness for practical purposes, but at the same time in such a manner as to make it easy to pick out the precise information necessary for the matter in hand. The chapter introductory to the part of the book dealing with practice is similarly compiled with a view to presenting in the briefest and readiest form the official requirements which it is essential to know. The most important subject of all in respect of its effect on the issue of the proceedings is evidence, and the chapter dealing with this has been very carefully compiled. Adequate attention also has been given to the subject of costs. The appendices contain the text of the relevant enactments, and the rules and forms required in practice. The work forms a useful and handy manual of divorce law and procedure.

THE LAW OF ACCOUNT.

THE LAW OF ACCOUNT: BEING A CONCISE TREATISE ON THE RIGHT AND LIABILITY TO ACCOUNT, THE TAKING OF ACCOUNTS, AND ACCOUNTANTS' CHARGES. By SYDNEY E. WILLIAMS. Stevens & Sons (Limited).

A glance at the table of contents prefixed to this book will remind the reader of the numerous relations in which the liability to account arises. Prominent among these are the cases of partners, of mortgagees, and of trustees and executors, and with each Mr. Williams deals in considerable detail, and, as far as we have observed, due notice is taken of the most recent cases. The liability of the mortgagee to account raises the question of his right to charge a bonus or commission, and the cases which militate against this right are

properly followed by a reference to *Biggs v. Hoddinot* (1898, 2 Ch. 307), in which the rule that the mortgagee may not get a collateral advantage in addition to payment of principal, interest, and costs was distinctly set aside. The right of the solicitor-mortgagee, however, to remuneration for legal work depends, as Mr. Williams points out, on the Mortgagees' Legal Costs Act, 1895. The subject of accounts naturally raises various questions on the Statute of Limitations, and the relevant cases in this connection are given, including, for instance, the recent decision in *Coburn v. Colledge* (1897, 1 Q. B. 702), that in the case of a solicitor's costs the statute runs from the time when the work is completed, and does not depend upon the delivery of the bill of costs. A chapter is devoted to accounts as between solicitor and client, and other subjects dealt with include accounts of rents and profits, accounts as between principal and agent, accounts of receivers and liquidators, and accounts in patent and trade-mark cases. In addition to the treatment of accounts in special relations, the introductory chapter contains useful information as to accounting generally, including set-off and the appropriation of payments. Mr. Williams has discovered a good subject, and he has dealt with it in a useful and practical manner.

SALE OF FOOD AND DRUGS.

THE SALE OF FOOD AND DRUGS. THE SALE OF FOOD AND DRUGS ACTS, 1875 AND 1879, THE MARGARINE ACT, 1887, AND THE SALE OF FOOD AND DRUGS ACT, 1899 (WITH NOTES OF THE REPORTED CASES). By T. C. H. HEDDERWICK, M.P., Barrister-at-Law. Eyre & Spottiswoode.

The passing of the Act of 1899 has made a new edition necessary of any work on the subject of the adulteration of food, and therefore the appearance of this second edition of Mr. Hedderwick's little book will be welcomed by the many practitioners and public officers who have found the first edition useful. Besides incorporating the new Act, this edition notes the decisions on the Acts down to a very recent date. The more important of these decisions are given with a considerable amount of fullness, and the effect of each seems to be stated with accuracy and clearness. There is a very useful note on the adulteration of milk—that commodity which demands the attention of the courts more frequently than any other. The great difficulty in dealing with milk has arisen from the fact that the amount of water in pure milk varies so widely. Much of the difficulty, however, will probably now be ended by the operation of section 4 of the new Act, which gives power to the Board of Agriculture to determine what percentage of water shall raise a presumption that the milk has been watered. This book will supply all information required by the practitioner who has to study these Acts, and contains all that an annotated copy of statutes can be expected to contain.

LICENSING LAW.

THE LICENSING LAWS, SO FAR AS THEY RELATE TO THE SALE OF INTOXICATING LIQUORS, AND TO THEATRES, MUSIC, DANCING, AND BILLIARDS. By R. M. MONTGOMERY, Barrister-at-Law. SECOND EDITION. Sweet & Maxwell (Limited).

Quite a crop of new books on the liquor laws has sprung up within the last few years. Almost every one of them is carefully and accurately compiled, and is a useful book for the practitioner. There are, however, far too many of them, especially when we consider the existence of certain much older works which were firmly established before these saw the light. It is very unlikely, therefore, that many will see a second edition. This book, however, has now reached a second edition. It has an advantage over some of its rivals by having been longer in the field, but it is undoubtedly one of the best of the many which has appeared of late years on this difficult subject, and one of those most likely to survive the competition. Useful chapters have been added to this edition on covenants in leases relating to the sale of liquor, and on covenants to buy beer, &c., from the landlord of a public-house. The book is clearly written and well arranged. It is brought well up to date, and will be found a useful and sufficient text-book on its subject.

BOOKS RECEIVED.

Ruling Cases. Arranged, Annotated, and Edited by ROBERT CAMPBELL, M.A., Barrister-at-Law. Assisted by other Members of the Bar. With American Notes by LEONARD A. JONES, A.B., LL.B. (Harv.). Judge of the Court of Land Registration of Massachusetts. Vol. XX: Patent. Stevens & Sons (Limited). Price 25s. net.

A Manual of Equity Jurisprudence for Practitioners and Students, founded on the Works of Story and other Writers. Comprising the Fundamental Principles and the Points of Equity usually occurring in General Practice. By JOSIAH W. SMITH, B.C.L., Q.C. Fifteenth Edition. By SYDNEY E. WILLIAMS, Barrister-at-Law. Stevens & Sons (Limited). Price 12s. 6d.

Interpleader in the High Court of Justice and in the County Courts. Together with Forms of the Summonses, Orders, Affidavits, &c., used therein. By MICHAEL CABABÉ, Barrister-at-Law. Third Edition. Sweet & Maxwell (Limited).

Privy Council Appeals: a Manual shewing the Practice and Procedure in Colonial and Indian Appeals before the Lords of the Judicial Committee of Her Majesty's most Honourable Privy Council. By THOMAS PRESTON, F.S.A., Record Clerk in the Judicial Department of the Privy Council. With Notes and Modern Precedents and Forms. Published by permission of the Lord President. Eyre & Spottiswoode.

The Acts of Uniformity: Their Scope and Effect. By T. A. LACEY, Vicar of Madingley. Rivingtons.

CASES OF THE WEEK.

Court of Appeal.

THE LUDINGTON CIGARETTE MACHINE CO. v. THE BARON CIGARETTE MACHINE CO. No. 2. 29th Feb.

PATENT—ACTION FOR INFRINGEMENT—PETITION FOR REVOCATION—LEAVE TO DISCLAIM—CONDITIONS—FORM OF ORDER.

This was an appeal against a decision of Kekewich, J. The action was brought to restrain the infringement by the defendants of the plaintiffs' patent. The defendants presented a petition for the revocation of the plaintiffs' patent. The plaintiffs then applied to the court for liberty to apply at the Patent Office for leave to amend their specification by way of disclaimer. The specification had made twenty-two claims, and the plaintiffs proposed to disclaim all but two of them. The patent had been in existence for eight years. The defendants had made and sold machines which were alleged to be infringement of the plaintiffs' patent. These machines were costly, and the plaintiffs' patent after the disclaimers would only apply to small parts of the machines. Some of the defendants' customers, who had to pay for their machines by instalments, were refusing to pay the instalments on the ground that they would be prevented by the plaintiffs from using their machines. Kekewich, J., gave the plaintiffs the liberty they asked for on condition that the plaintiffs should undertake not to bring or maintain any action for the infringement of the patent in respect of machines or any parts of machines made previously to the date of his order. He was of opinion that in *Deeley v. Perkes* (1896, A. C. 496) the House of Lords had laid down that this condition ought as a general rule to be imposed in such cases. The plaintiffs appealed.

THE COURT (LINDLEY, M.R., RIGBY and VAUGHAN WILLIAMS, L.JJ.) dismissed the appeal.

LINDLEY, M.R., said that in the peculiar circumstances of the present case he thought that the condition was a proper one. He was not, however, prepared to say that the form of order in *Deeley v. Perkes* was to be adopted as a common form. He did not think that the House of Lords intended anything of the kind. The circumstances in *Deeley v. Perkes* were very special, and the condition was imposed with a view to those circumstances.

RIGBY and VAUGHAN WILLIAMS, L.JJ., agreed.—COUNSEL, *Bousfield, Q.C., Lewis Edmunds, Q.C., and J. C. Graham; T. Terrell, Q.C., and A. J. Walter.* SOLICITORS, *Wilson, Bristows, & Carmichael; Bayfus & Bayfus.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

Re A. B. & CO. No. 2. 28th Feb.

BANKRUPTCY—FOREIGNER NOT RESIDENT IN ENGLAND—ASSIGNMENT IN FAVOUR OF CREDITORS—DEBTOR—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 42), ss. 4 (a), 6 (d).

This was an appeal from a decision of Mr. Registrar Linklater. The appellants were creditors of certain traders who were citizens of the United States resident in Baltimore and carrying on business there. They also carried on business in London by means of a manager. They had assets of value in London and had incurred debts there in the course of their trading. In December last they executed in the United States a deed by which they assigned all their property to their manager at Baltimore as a trustee for their creditors. Two English creditors presented in England a bankruptcy petition against the traders, alleging the execution of this deed as an act of bankruptcy. Under section 4 of the Bankruptcy Act, 1883, "a debtor commits an act of bankruptcy . . . (a) if in England or elsewhere he makes a conveyance or assignment of his property to a trustee or trustees for the benefit of his creditors generally." By section 6, "A creditor shall not be entitled to prevent a bankruptcy petition against a debtor unless . . . (d) the debtor is domiciled in England, or, within a year before the date of the presentation of the petition, has ordinarily resided or had a dwelling-house or place of business in England." The registrar held that the debtors, being foreigners not in England, were not subject to the Act. The petitioning creditor appealed. THE COURT (LINDLEY, M.R., RIGBY and VAUGHAN WILLIAMS, L.JJ.) dismissed the appeal.

LINDLEY, M.R.—I do not say anything about the view I should have taken in this case if it were not for the previous decisions of the Court of Appeal, which are binding on this court. But having regard to those decisions this appeal must fail. Bankruptcy is a serious matter; it has sometimes been called a statutory execution. At any rate it alters the status of a debtor, and that must not be forgotten when we are dealing with foreigners who are not subject to our laws. The decisions go to this, that unless Parliament has conferred on the court power to alter the status

of foreigners in terms which are unmistakable we ought not to do it. The court must not, in the absence of express words, assume that the Legislature intended it to do that which might startle foreigners, and perhaps give offence to foreign Governments. Unless the Legislature has said so in express terms the court ought not to do this. That was the principle of the decisions in *Ex parte Blain* (28 W. R. 334, 12 Ch. D. 522) and in *Re Crispin* (21 W. R. 491, 3 Ch. App. 374). Those cases were not under the Act of 1883, but in *Re Pearson* (40 W. R. 532; 1892, 2 Q. B. 263) the court said that section 6 of the Act of 1883 was not plain enough to override that principle. I feel the difficulty about section 6, and if it were not for those decisions I might think that section did bring a debtor within that jurisdiction, but having regard to those cases the appeal must fail.

RIGBY and VAUGHAN WILLIAMS, L.J.J., agreed.—COUNSEL, *Herbert Reed, Q.C.*, and *Muir Mackenzie; C. A. Russell, Q.C.*, and *Carrington*. SOLICITORS, *Bentwich & Co.; J. H. Moggridge.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

ATTORNEY-GENERAL v. GUARDIANS OF MERTHYR TYDFIL UNION.

No. 2. 6th, 7th, 8th, 9th, 12th, 13th Feb., and 6th March.

POOR LAW—RELIEF—IMPROPER RELIEF—STRIKE—WILFUL REFUSAL TO WORK—"SUDDEN AND URGENT NECESSITY"—POOR LAW ACT, 1834 (4 & 5 WILL. 4, c. 76), ss. 52, 54, 105—POOR LAW AMENDMENT ACT, 1844 (7 & 8 VICT. c. 101), ss. 32, 36—POOR LAW AMENDMENT ACT, 1848 (11 & 12 VICT. c. 91), s. 4—VAGRANTS ACT, 1824 (5 GEO. 4, c. 83), s. 3.

This was an appeal from a decision of Romer, L.J. (then Romer, J.), to the effect that the poor law guardians of the Union of Merthyr Tydfil were justified in granting out-door relief to strikers who voluntarily absented themselves from work during a coal strike in South Wales. On the 31st of March, 1898, a general strike took place in connection with the collieries in the neighbourhood of Merthyr Tydfil, in South Wales, owing to the discontent of the colliers with the sliding scale of wages then in use. Consequently upon the stoppage of the collieries a number of men employed in the iron and steel works of the locality were also thrown out of work. On the 11th of April the colliery owners, in order to induce the men to return to work, posted notices offering an advance on the former rate of wages. The men, however, still declined to return to work in the collieries. Towards the end of April, 1898, a large body of colliers and iron and steel workers who were out of employment owing to the strike applied for relief to the Merthyr Tydfil Guardians. On the 23rd of April the guardians resolved to form a committee to discuss the necessary arrangements; and on the 26th of April the board resolved, on the recommendation of their Poor Law inspector, to open stone-yards throughout the union. Several yards were accordingly opened on the 10th of May, and on an average some 4,360 able-bodied persons were thus given daily employment. The yards were ultimately closed by another resolution of the board on the 6th of August. About 1,300 only of those thus relieved were steel and iron workers. In order to raise the sums of money required to meet this special expenditure the board resolved on the 2nd of July that a call should be made for £26,000 on the parishes composing the union; and on the 9th of July orders were issued to the overseers of the different parishes for the levying of payment of their respective contributions. The present action was brought by the Attorney-General at the relation of the Powell Duffryn Steam Coal Co. (Limited), on behalf of themselves and all others the ratepayers of the Merthyr Tydfil Union, for: (1) an injunction to restrain the guardians from improperly defraying out of the funds of the union the expenses of maintaining the stone-yards in question and of thus relieving able-bodied strikers; (2) a further injunction to restrain them from raising sums of money for the purpose of defraying the said expenses; (3) a declaration that the establishment and maintenance of the stone-yards for the purpose of providing relief to able-bodied strikers constituted a breach of their statutory powers and duties; (4) the repayment by the defendants to the common fund of the union of the moneys already thus improperly expended. The writ was issued on the 8th of November, 1898. The powers of the Merthyr Tydfil Union to grant relief to able-bodied paupers were regulated by two orders dated respectively the 1st and the 29th of October, 1870, and made under the powers conferred by section 52 of the Poor Law Amendment Act, 1834 (4 & 5 Will. 4, c. 76). Evidence was called at the trial before Romer, J., to prove (1) the reality of the distress, (2) that the workhouse was full, and (3) that no other practical method existed for granting relief except by means of the stone-yards. On the trial of the action before Romer, J., on the 27th of March, 1899, his lordship declined to make any of the orders or to grant the declaration asked for. From this decision the plaintiffs now appealed.

THE COURT (LINDLEY, M.R., RIGBY and VAUGHAN WILLIAMS, L.J.J.) allowed the appeal.

LINDLEY, M.R.—Under the Poor Law statutes passed before 1834 the only persons entitled to relief were those described in 43 Elizabeth, c. 2, under three heads, namely: (1) The children of parents unable to keep and maintain them; (2) such persons who, having no means to maintain themselves, used no ordinary and daily trade of life to get their living by; (3) the lame, impotent, old, blind, and such others as were poor and not able to work. Omitting children, and speaking only of adults, the older statutes drew a broad distinction between—first, the impotent poor, that is, poor unable to work and who were to be relieved without work; and secondly, the able-bodied poor, that is, poor able to work, but unable to maintain themselves. These were to be relieved, but only by being set to work. If a poor person able to work, and for whom work was found by the parish authorities, would not work, he became liable to imprisonment under section 2 of the statute of Elizabeth and the subsequent Vagrant

Acts; but I can find nothing in the statutes before 1834 which entitles an able-bodied person having the means of supporting himself to obtain relief from the parish authorities by being set to work or otherwise. On the other hand, orders for the relief of poor persons were constantly quashed on the ground that they were not stated to be impotent. But a poor person able to work, and able to procure it, might, by refusing to work, become so weak as to be no longer able to work, in which case he became entitled to relief out of the rates and at the same time liable to imprisonment. This was an anomaly, for it enabled a person to obtain a legal advantage by his own wrong-doing. The anomaly was justified on grounds of humanity. The penalty for refusing to work was imprisonment, not death by starvation. This was the true explanation of the language used in the Vagrants Act (5 Geo. 4, c. 83, s. 3). The penalty there inflicted is for a wrong done by the person imprisoned; and the wrong done is by becoming chargeable or by rendering others whom he ought to support chargeable on the rates when he had no justification for so doing. It would be an entire perversion of this statute to construe it as entitling an able-bodied man who could support himself if he would to relief of any kind by the parish authorities. He could demand no relief in food or work for them if he could obtain work and could support himself and his family without their assistance. This conclusion as to the effect of the older Poor Laws is based upon a careful perusal of them, and upon what is to be found in digests and treatises, and, in particular, upon the resolutions of the judges in *Lambard's Eirenarcha*, 8, 9, and 10, which I regard as an extremely valuable exposition of the law by persons thoroughly well acquainted with it and its working in and shortly after the reign of Elizabeth. The Poor Laws impose on the comparatively well-to-do the duty of supporting those who by reason of their poverty cannot maintain themselves. This being so, the inability to maintain himself which justifies an able-bodied man in requiring relief from the poor law authorities must, I apprehend, be a real actual inability to support himself on any terms which he can in fact comply with, and which, as between him and the ratepayers, do not justify him in refusing to support himself. He cannot, in my opinion, lawfully justify such refusal on the ground that he cannot obtain work on terms which, as between him and his employer, he does not consider reasonable. Under various statutes passed in the reign of George III—viz., 22 Geo. 3, c. 83, ss. 29-35 (*Gilbert's Act*); 36 Geo. 3, c. 23, s. 2—outdoor relief was authorized to be given to able-bodied poor who could not support themselves and families. But even when these Acts were in force, and abused as they were, I do not find that they, or any decisions upon them, authorized relief to able-bodied poor who could support themselves and their families if they chose to do so. *R. v. Hyworth* shews that before these Acts no relief could be lawfully given to such persons, and *R. v. Collett*, decided in 1823, proceeded on the supposition that the law in this respect remained unaltered, though the mode of relieving able-bodied poor who could not obtain work was left undecided. In 1834 the Poor Law was very greatly improved. Boards of guardians were formed, and a central Poor Law Board was created with very large powers of administration. But large as these powers are I cannot find anything in the Act of 1834 or in any later Act which has enlarged the class of persons entitled to relief under the former statutes. I can find no section which entitles able-bodied persons to support out of the rates if they can obtain work and support themselves and their families if they choose to do so. Section 54 of the Act of 1834 has no immediate bearing on the question which has to be decided on this appeal, and would not require further notice except for the contention that the case before us was one of urgent necessity. I will examine this contention presently. Having ascertained the classes of persons entitled to relief under the Poor Law statutes, it is necessary to discover whether the Local Government Board can authorize relief to be given to persons not entitled to demand it, and to what extent this power, if it exists, can be exercised. The powers of the Local Government Board are very large. Section 52 of 4 & 5 Will. 4, c. 76, is important, for it relates to out-door relief, and gives the Local Government Board very wide powers. But they are restricted to making regulations declaring "to what extent and for what period the relief to be given to able-bodied persons or to their families in any particular parish or union may be administered out of the workhouse." This language assumes that the persons referred to are entitled to relief. I cannot read this section as empowering the Local Government Board to order relief to be given to persons not entitled to relief at all under the statutes relating to the poor. Section 52, like the others already noticed, gives powers of administering those laws, but no power to alter them. That section enacts that relief given contrary to the regulations shall be deemed unlawful and shall be disallowed in the accounts, but the section contains a proviso enabling the local authorities to depart from the regulations of the Local Government Board in cases of emergency, and authorizes the Local Government Board to approve of such departure, and any relief so given and approved "if otherwise lawful" is not to be deemed unlawful or be disallowed. So that even in cases of emergency no relief can be lawfully given except to persons entitled to it under the Poor Law statutes. Section 105 of the same Act shews that the Local Government Board have no legislative as distinguished from administrative power. If further authority for this proposition is wanted it is to be found in *Waddington v. Guardians of the London Union* (K. B. & E. 370, at 399, 400). I pass now to another statute, which goes further than any I have yet referred to, I mean the 11 & 12 Vict. c. 91, s. 4, as amended by 29 & 30 Vict. c. 113, s. 5, relating to the audit of Poor Law accounts. Under this Act an unlawful expenditure properly disallowed by the auditor may, nevertheless, be allowed by the Local Government Board on appeal from his decision. If the Local Government Board find the subject-matter of the disallowance was incurred "under such circumstances as to make it fair and equitable that such disallowance shall be remitted" they have the power to remit it—i.e., to authorize the allowance of the unlawful and

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properly disallowed expenses. This is a very large power, with the exercise of which, when it arises, this court cannot interfere. But the remission of the disallowance of an expense unlawfully incurred no more renders lawful the incurring of the expense than a pardon for a crime renders lawful the past criminal conduct of the person pardoned. The power of the Local Government Board to allow an unlawful expense does not arise until such expense has been incurred and been disallowed, and if the High Court has jurisdiction to prevent the improper expense, that jurisdiction is not taken away by the power given to the Local Government Board to allow the expense if it has been illegally made. At the same time, the existence of this power ought to make the court very careful in granting injunctions relating to Poor Law relief. I pass now to the regulations made by the Local Government Board which are applicable to the Merthyr Tydfil Union. They are dated the 1st of October, 1870, and the 29th of October, 1870. They are purely administrative orders; they in no way (inadvertently or otherwise) purport to authorize the granting of relief to persons not entitled to it. I now proceed to consider what has been done in this case. There is no conflict of evidence; all the material facts are admitted. Relief has been given: (1) To wives and children reduced to destitution by the strike; (2) to able-bodied men thrown out of work by the strike and unable to obtain work and maintain themselves while it lasted. Both of these classes of persons were entitled to relief under the statute of Elizabeth, and there has been no unlawful expenditure of the poor rates in supporting them. But the colliers who struck work were able-bodied men who might have obtained work and who might have maintained themselves and their families. These men, when relieved, were not so reduced by want as to be unable to keep themselves and their families off the rates, and it was their clear duty to do so if they could. In my opinion these persons had no right to be relieved when they applied for relief, and the authorities were not justified either by the Poor Law statutes or by any regulations made under them in affording such relief. The evidence does not shew that the colliers were physically too weak and ill to work, nor that any of them were prevented by fear of violence from accepting work within their reach. Every collier could, if he had chosen, have kept himself and his family off the rates. To use the rates to support strikers or any other persons able to support themselves is in my opinion illegal; although, rather than let even such persons starve, relief may be given them when physically unable to work. This anomaly I have already alluded to. Romer, J., has treated this case as one of urgent necessity, and as consequently justifying the guardians in granting relief as they did. There I am unable to follow him. If a poor person physically able to work can obtain work and so support himself and family, there is no urgent necessity, nor any necessity at all, for granting him relief. The sense in which the colliers were destitute I have explained already. They were not so weak as to be unable to work, and they were not relieved on the ground that they were physically in that condition. They were relieved before they were entitled by law to relief, and I suppose from fear of a disturbance and of violence. I quite agree with Romer, J., that it is not the province of the High Court to administer the Poor Laws, nor to interfere with guardians in the performance of their very difficult duties, the performance of which demands great judgment, sympathy, and discretion. Still less can the High Court interfere with the exercise by the Local Government Board of their powers to make regulations for the relief of persons entitled thereto by the Poor Law Acts. Moreover, the allowance by the board of expenses unlawfully incurred cannot be controlled by the court. This prevents the court from ordering the guardians to make good any expense which has been incurred, and which the Local Government Board may, in their judgment, think it right to allow. But this information was filed to restrain the guardians from misapplying the rates by granting relief at a great expense to persons not entitled thereto. *Certiorari* is no adequate remedy in such a case, nor is there any other. The jurisdiction of the High Court to grant an injunction to restrain an unlawful application of rates cannot be doubted, and the observations in *The Grand Junction Waterworks Co. v. The Hampton District Council*, are not applicable to such a case as the present. The guardians, taking, in my opinion, an erroneous view of their power and duty to grant relief in such a case as this, contended that it was competent for them, and indeed their duty, to grant relief on the ground of emergency. In my opinion they were wrong so far as the colliers themselves were concerned, and as the defendants from first to last have maintained that they were in the right throughout, I think the court ought to make a declaration to shew that the information was properly filed, and to prevent any misconception as to the illegality of the conduct of the guardians. Such a declaration is not open to the objection against making abstract declarations on matters not within the court's jurisdiction, as in *Barracough v. Brown*, which objection was forcibly pointed out by Lord Davey in that case at p. 623.

RIGHT AND VAUGHAN WILLIAMS, L.J.J., concurred.—COUNSELL, *Neville, Q.C., Upjohn, Q.C., and S. G. Lushington*; *Sir Edward Clarke, Q.C., Scriven Eady, Q.C., and A. Glen*. SOLICITORS, *Bell, Brodrick, & Gray, for Linton & C. W. Kenshole, Aberdare*; *Wentmore & Son, for Frank James & Sons, Merthyr Tydfil*.

[Reported by J. E. MORRIS, Barrister-at-Law.]

High Court—Chancery Division.

SHAW v. INDIA RUBBER (MEXICO) (LIM.). Stirling, J. 2nd March.

CONTENT OF COURT—MOTION TO COMMIT—NEWSPAPER—PUBLICATION OF COMMENTS ON A CASE PENDING TRIAL—PUBLICATION CALCULATED TO PREJUDICE TRIAL OF ACTION—COSTS.

This was a motion to commit to prison three persons alleged to be the

proprietor, editor, and printer respectively of a registered newspaper known as the *Financier* for contempt of court in printing and publishing a certain article under the following circumstances: In the action itself an injunction was being sought to prevent the defendant company parting with the possession of or dealing otherwise with certain cash in their hands; upon the hearing of the motion in December last no injunction was given, and in the same month the Court of Appeal also refused to make any order; pleadings having been ordered, the action was shortly to be tried. Meanwhile, on the 7th of January, 1900, a journal called the *Financier* published an article headed with the name of the defendant company, in which reference was made to "the insidious attempts to involve them (viz., shareholders and debenture-holders in public companies) in costly and abortive litigation made by a certain class of solicitors for the sole purpose of making business for themselves"; after further reference to "other eager firms of solicitors hungry for business," the article proceeded: "One of them, accordingly, proceeded to pass round the legal hat again; apparently with disappointing results, for they found it essential to hold special meetings in the North of England and in London, where subscriptions were invited for the old object under the old pretext." There then followed a schedule of various proceedings instituted by the plaintiffs and it was stated that "the lamentable fact is that not only are the solicitors reaping a rich harvest, but the directors of the company are necessarily hampered in their efforts to carry on the business of the company so long as the shareholders assist their enemies to wreck that which their friends are struggling to save." On behalf of the plaintiffs, who were also threatening libel proceedings, it was submitted that these comments were both unfounded in fact, and calculated to prejudice the fair trial of the action. It appeared from the evidence that the defendant Martin, alleged to be the proprietor of the newspaper, had not had any knowledge of the article in question, and had nothing to do with the paper. The defendant Macdonald, the printer, had no knowledge of the article or of the proprietorship. The third defendant, Hicks, was editor of the paper, and had written the article, for which he accepted the responsibility; he had had interviews with a shareholder in the company, and a copy of the issue in question had been sent to every shareholder.

STIRLING, J., said that the defendant Martin was completely exonerated, and was to have his costs; also the printer. Hicks was editor and manager, and took the entire responsibility, saying that in his editorial capacity he had exercised his own judgment in writing the article upon information received from a shareholder. It might be possible that the subject was one in which comment was legitimate. But in reference to this action the article was inaccurate, for while it was true that the motion had failed, the action was still pending; further, the introduction of this action into the matter tended to point it out as belonging to the class of litigation of which he (the editor) disapproved. His lordship thought that the editor ought to have been more cautious. But was it "a contempt of court"? It could only be so in that it might prejudice the plaintiffs in getting evidence for their case, but this was not probable; and even if it were, it was not, in his lordship's opinion, of such a nature as to call for an order for committal. The defendant undertaking to publish in his next issue a statement that this action was not one that had failed or that belonged to the class referred to, and also to abstain from commenting on these proceedings until after the trial, his lordship would make no further order. But this defendant was not to have his costs, for the present case was not like *Hunt v. Clark* (37 W. R. 724), where the information was supplied in the ordinary course of business. His lordship had to consider the way in which it came, which was not, indeed, through a defendant to the action, but through a shareholder in the company.—COUNSEL, *C. E. E. Jenkins, Q.C., and A. de Terrell*; *J. G. Butcher, Q.C., and R. Wright Taylor*; *W. H. Upjohn, Q.C., and A. J. David*. SOLICITORS, *Hickman & Dickson*; *W. H. Martin & Co.*

[Reported by W. H. DRAFER, Barrister-at-Law.]

ESTATES AND INVESTMENT CO. (LIM.). v. COBB. Byrne, J. 6th March.

PRACTICE—TAXATION—PLAINTIFFS ORDERED TO PAY COSTS OF ACTION INCURRED BY A PARAGRAPH IN CLAIM INDORSED ON THE WRIT—APPORTIONMENT OF COSTS.

This was an application on the part of the defendant to the action that his objections to the taxation of costs in the action disallowed by the taxing-master might be allowed. The facts of the case were as follow: The plaintiffs brought an action against the defendant, who was at one time their rent collector, claiming in the writ: (1) an injunction to restrain the defendant from representing that he was in the plaintiffs' employ, and from collecting or attempting to collect their rents; (2) an order for delivery by the defendant to the plaintiffs of all documents belonging to the plaintiffs in his possession; (3) an injunction to restrain the defendant from remaining in possession or attempting to trespass on the company's premises; (4) damages. On the 10th of February, 1899, Lord (then Mr.) Justice Romer, upon a motion for an injunction, which the parties agreed to treat as a motion for judgment, ordered the plaintiffs to pay to the defendant his costs of the action, so far as they had been incurred by paragraph 1 of the claim indorsed on the writ, and the parties consenting, it was ordered that all further proceedings be stayed. The taxing-master, in his answers to the objections of the defendant, so stated his view of the order: "The question is, What is the effect of this direction? Does it give the defendant the general costs of the action or only the costs of the action which relate exclusively to paragraph 1 of claim; that is to say, is the order to be read as if the words were (1) the plaintiffs are ordered to pay to the defendant the costs of the action so far as they relate to paragraph 1 of claim indorsed on the writ, or should it be read as if the words were (2) the plaintiffs are ordered to pay to the defendant the costs of the action so far as they have

been increased by paragraph 1 of claim indorsed on the writ. According to the usual rules of interpretation, if the order had been in the form No. 1 the defendant would have been entitled to a proportionate part of the general costs of action according to the number of claims plus any costs exclusively relating to paragraph 1 of claim; while if the order had been in form No. 2 the defendant would not have been entitled to any part of the general costs of action, but only to costs relating exclusively to paragraph 1 of claim. I have, after full consideration of the circumstances of this case, decided that the words 'incurred by' in this order should be read as equivalent to 'increased by,' and I have therefore allowed to the defendant no part of the general costs of action, but only the costs relating exclusively to paragraph 1 of claim indorsed on the writ." The defendant accordingly applied that his objections might be allowed. The following cases were cited: *Jenkins v. Jackson* (1891, 1 Ch. 89), *Knight v. Purcell* (1879) W. N. 182), *Harley v. Hunt* (1887) W. N. 184), *Hardy v. Hall* (17 Beav. 355).

BYRNE, J., stated that his only object was to see what the order meant. The order was that the plaintiffs do pay to the defendant his costs of the action so far as they had been incurred by paragraph 1 of the claim. The taxing-master had not made any apportionment of the general costs, but had treated the order as if the word used were not "incurred," but "increased." The form of the order was a little unusual, but his lordship thought that the word incurred was different to increased. The general costs of the action ought to have been apportioned, and his lordship remitted the case to the taxing-master for this purpose.—COUNSEL, *Romer; Stewart Smith*. SOLICITORS, *Romer & Haslam; Beckingsale & Co.*

[Reported by J. ARTHUR PRICE, Barrister-at-Law.]

High Court—Queen's Bench Division.

THE TYNE AND BLYTH SHIPOWNING CO. (LIM.) v. LEECH, HARRISON, & FORWOOD. Commercial Court. 13th Feb.

SHIPPING—CHARTER-PARTY, CONSTRUCTION OF—DEMURRAGE—DETENTION.

Commercial case before Kennedy, J., without a jury. The plaintiffs, the owners of the steamship *City of Newcastle*, sought to recover £904 17s. 6d. as demurrage in respect of the said steamship. From the agreed statement of facts it appeared that by a charter-party dated the 12th of January, 1899, made between Messrs. R. Bell & Co., managing owners of *The City of Newcastle*, and Forward Brothers & Co., charterers and representatives in London of the defendants, it was agreed that *The City of Newcastle* should proceed to Poti, and there load a cargo of ore for Baltimore or Philadelphia. The following provisions of the charter-party are material in this case: By clause 4.—"The act of God . . . and all and every other dangers and accidents of the seas, rivers, and navigation of whatsoever nature or kind, and all unavoidable accidents or incidents, and all causes beyond the control of the shippers, consignees, or the charterers which might prevent or delay the delivery of the ore at port of shipment and for discharging during the said voyage, were always mutually excepted." By clause 5.—"The act of God, . . . collisions, stranding, and other accidents of navigation excepted, even when occasioned by negligence, default, or error in judgment of the pilot, master-mariners, or other servants of the shipowners." By clause 9.—"The cargo was to be loaded in ten running days, Sundays and holidays excepted, and discharged at the average rate of 400 tons per weather working day, Sundays and holidays excepted, and all hours on demurrage over and above the said days were to be paid for at the rate of 15s. per hour, charterers having the option of averaging time for loading and discharging." By clause 12.—"Subject always to the exceptions enumerated in clause 4, charterers guaranteed cargo and quay berth ready at Poti, counting from the time steamer had received free pratique and written notice had been given to charterers' agent to that effect, or lay days to count in accordance with clause 9." By noon on Saturday, 11th of February, 1899, *The City of Newcastle* had arrived at Poti and had received free pratique, and written notice to that effect had been given to one Francois Soleliac, the charterers' agent. Owing solely to the number of steamers waiting to be loaded, and not to any exception enumerated in clause 4, a quay berth was not ready for *The City of Newcastle*. Under these circumstances the lay days began to count at noon on the 11th of February, 1899, and ten running days, after excepting one holiday and one Sunday, expired on Friday, the 24th of February. At this date a quay berth had not been provided for *The City of Newcastle*. At 1 a.m. on the 4th of March, while *The City of Newcastle* was lying at anchor in Poti Roads still waiting for quay berth, the steamer *Tuckwith* came into collision with her, doing her serious damage. In consequence of this collision and damage *The City of Newcastle* was obliged, on the 7th of March, to proceed to Constantinople to repair. If it had not been for the collision *The City of Newcastle* would have got a quay berth by the 8th of March, and would have completed her loading by the 16th of March. By 5.30 a.m. on the 19th of April *The City of Newcastle* had again arrived at Poti and was ready to receive cargo. But again, owing to the number of steamers waiting to be loaded, a quay berth was not ready for *The City of Newcastle* until the 2nd of June, at 8 a.m. By clearing for a foreign port—viz., Constantinople, she lost her turn for a quay berth, and on her arrival back at Poti found a number of fresh steamers had in the meantime arrived, which made her position with regard to getting a quay berth much worse. The loading was completed at 7 p.m. on the 9th of June, and *The City of Newcastle* sailed from Poti at 10 a.m. on the 10th of June, laden with a cargo of about 2,578 tons of manganese ore. On the 14th of July *The City of Newcastle* arrived at Philadelphia and discharged her cargo in two days. The time allowed for discharge under the charter-party for her cargo of 2,578 tons at 400 tons per day was six days eleven hours, and therefore a saving of four days and eleven hours was effected. On the

14th of June, by which date differences had arisen between various parties to the adventure, the present defendants undertook by letter of that date, in consideration of the plaintiffs' signing a certain bill of lading for the cargo then on board *The City of Newcastle*, to be responsible to the plaintiffs for the demurrage, if any proved to be legally due to them under the charter-party, whether in loading or discharging, and to waive all terms of cesser of liability clause. The plaintiffs claimed demurrage from noon on the 24th of February, until 1 a.m. of the 4th of March, and from 5.30 a.m. of the 19th of April until 10 a.m. of the 10th of June. The plaintiffs made no claim for demurrage for the period from the 4th of March until the 19th of April, during which *The City of Newcastle* was incapacitated from loading by reason of the collision. The plaintiffs claimed they should have had a ready quay berth without reference to any turn. The defendants contended that inasmuch as *The City of Newcastle*, but for the collision, would have got a quay berth on the 8th of March, the charterers were not responsible for demurrage for more than what they would have been liable for if *The City of Newcastle* had got her quay berth on the 8th of March and finished loading by the 16th of March. In the course of argument the following cases were referred to: *Jones v. Adamson* (L. R. 1 Ex. D. 60), *Kay v. Field* (31 W. R. 332, 10 Q. B. D. 241).

KENNEDY, J.—When a vessel is once in a position where the owner can say that she is on demurrage, demurrage continues payable, unless there be some act or default on the part of the owners excusing the charterers. In this case, after the demurrage obligation had begun to operate, *The City of Newcastle* was run into by another ship and sustained damage, whereupon the master took her to Constantinople to have her repaired. During that time no claim could be made for demurrage, as she was there for a good reason, and not by reason of any violation of the charter-party; and, rightly, no claim was made in respect of that period. On her return to Poti the period of demurrage was renewed. There was no exception protecting the charterer from liability, neither was he protected because it was beyond his control to get a berth for the vessel. Once the demurrage period begins it continues until the occurrence of some act for which the shipowner is responsible. Judgment for the plaintiffs.—COUNSEL, *Carver, Q.C.*, and *A. A. Roche; J. Walton, Q.C.*, and *Horridge*. SOLICITORS, *Maples, Teesdale, & Co.*, for Bramwell & Bell, Newcastle-upon-Tyne; *Field, Roscoe, & Co.*, for Batesons, Warr, & Wimshurst, Liverpool.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

Winding-up Cases.

Re CANNING JARRAH TIMBER CO. (LIM.). Cozens-Hardy, J. 21st Feb. and 2nd March.

COMPANY—WINDING UP—RECONSTRUCTION—NEW COMPANY—UNDERWRITING.

This was a petition for the sanction by the court of a scheme of reconstruction of the company. The capital of the company consisted of 250,000 shares of £1 each fully paid up and 1,000 £100 debenture bonds. The shares had all been issued. The company passed a resolution for the voluntary winding up of the company under a scheme of reconstruction. The proposed scheme of reconstruction was as follows: A new company was to be formed having a capital of 250,000 shares of 10s. each, credited with 7s. 6d. paid up. The assets of the old company were to be handed over to the new company in consideration of shares of the new company, which were to be handed over to the liquidator of the old company. Shareholders of the old company were to receive one share in the new company for each share which they held in the old. The new company was to issue debenture stock to the debenture-holders of the old company in exchange for the debentures which they held in the old company. The scheme provided for the issue to the public of the shares of the new company of such shareholders of the old company as might refuse to take in exchange for their shares in the old company, and that the net proceeds of the sale of these shares were to be divided among such shareholders. Agreements had been entered into for underwriting these shares in the new company for a commission of 3d. a share on the whole 250,000 or £3,125. It was proposed that the liquidator should give effect to these underwriting agreements and pay this sum of £3,125.

COZENS-HARDY, J., held that he could not sanction the arrangement. He was asked to sanction a scheme whereby the assets of the company were to be transferred to a new company not yet formed. It meant that that company was in a commercial sense insolvent. It was also proposed that the liquidator should give effect to agreements with underwriters, whereby over £3,000 of this insolvent company's money was to be paid out to underwrite shares in a new company not yet in existence. To do that would obviously lessen the amount (if any) which would be returned to those shareholders who might not elect to take shares in the new company. That was an arrangement which, as at present advised, he thought would be illegal and improper on the part of the liquidator. He therefore dismissed the petition with costs.—COUNSEL, *Upjohn, Q.C.*, and *Stewart Smith; A. Dunham; F. Gore Browne*. SOLICITORS, *Mayo & Co.; Ashurst Morris & Co.; Beaumont, Son, & Riden*.

[Reported by C. W. MEAD, Barrister-at-Law.]

Re THE WELSH WHISKY DISTILLERY CO. (LIM.). Cozens-Hardy, J. 21st Feb. and 2nd March.

COMPANY—WINDING UP—SURPLUS ASSETS—DISTRIBUTION—ARTICLES OF ASSOCIATION—REPAYMENT OF CAPITAL—UNEQUAL CONTRIBUTION—EQUALIZATION.

Summons by the voluntary liquidator to ascertain the principles on

which "the surplus assets available for distribution among shareholders" ought to be distributed. The capital of the company was £100,000, divided into 19,960 shares of £5, and 200 founders' shares of £1 each. All the founders' shares and some of the ordinary shares were fully paid up, on others, the larger number, the sum of £2 15s. only was paid up. Clause 6 of the memorandum of association was as follows: "The rights of the members shall be regulated as follows: (a) The net profits of the company in each financial year shall be applied as follows—that is to say, there shall first be paid thereout to the holders of the ordinary shares a dividend at the rate of 10 per cent. per annum for each year upon the amounts paid up thereon, and one moiety of the surplus net profits shall belong to the holders of the ordinary shares and may be applied in payment of a further dividend upon such shares, and the other moiety thereof shall belong to the holders of the founders' shares and shall be applied in payment of a dividend upon such shares; (b) all moneys divisible amongst the holders of any class of shares shall be divided amongst the holders of such class of shares *pro rata* according to the amount paid up thereon for the time being; (c) any shares forming part of the original capital of the company and any shares that may be created by the company may (but subject always and without prejudice to the rights of the holders of the founders' shares) be divided into different classes and may have such respective rights, preference, rank, guarantee, or privilege or postponement over or to one another either as to capital or dividend as shall be determined in accordance with the regulation for the time being of the company." The company was being voluntarily wound up. The liquidator had in hand more than enough to pay all the debts of the company, including the cost of liquidation, but had not sufficient balance to return the paid-up capital in full. He therefore applied to the court for directions.

COZENS-HARDY, J., held that, even assuming that sub-section (b) extended to surplus assets distributable on the winding up of the company and also to moneys which may be returned by virtue of an order of the court reducing the capital of the company, still that assumption did not suffice to establish the contention of the partly-paid shareholders. What was the meaning of the words "all moneys divisible"? It was wrong to confine this simply to the assets actually in the hands of the liquidator. In his lordship's opinion it extended not merely to those assets but also to the calls which can be made, and which, for the purpose of winding up, must be considered as having been made and paid on the holders of all shares not fully paid up. He further thought that the words "according to the amount paid up thereon for the time being" meant according to the amount actually paid up, or which, having regard to what the liquidator ought to do, must be considered as paid up—in other words, the assets in hand, plus the amount of unpaid calls, must be divided between all the shareholders in the proportion of £5 to an ordinary shareholder and £1 to the holders of a founders' share, the holders of unpaid shares being debited with the amount of the calls which they have not in fact paid. This seemed to follow the decision of the Court of Appeal in *Lowenfeld's case* (70 L. T. 3), and of Lord Davey's observations in *Welton v. Saffery* (1897, A. C. 299), and of Wright, J., in *Re Anglo-Continental Corporation of Western Australia* (1898, 1 Ch. 327) and *Re Telescope and Biograph Syndicate* (1899, 1 Ch. 896).—COUNSEL, *Maughan*; *Muir Mackenzie*; *Younger*, Q.C. SOLICITORS, *Roucliffe, Rawle, & Co.*; *Woodroffe & Burgess*.

[Reported by C. W. MEAD, Barrister-at-Law.]

NEW ORDERS, &c.

TRANSFERS OF ACTIONS.

ORDER OF COURT.

Monday, the 26th day of February, 1900.

Whereas, from the present state of the business before Mr. Justice Stirling, Mr. Justice Byrne, Mr. Justice Farwell, and Mr. Justice Buckley respectively, it is expedient that a portion of the causes assigned to Mr. Justice Stirling and Mr. Justice Byrne should, for the purpose only of hearing or of trial, be transferred to Mr. Justice Farwell and Mr. Justice Buckley. Now I, the Right Honourable Hardinge Stanley, Earl of Halsbury, Lord High Chancellor of Great Britain, do hereby order that the several causes and matters set forth in the 1st and 2nd Schedules hereto, be accordingly transferred from the said Mr. Justice Stirling and Mr. Justice Byrne to Mr. Justice Farwell and Mr. Justice Buckley for the purpose only of hearing or of trial, and be marked in the cause books accordingly. And this order is to be drawn up by the registrar and set up in the several offices of the Chancery Division of the High Court of Justice.

FIRST SCHEDULE.

From Mr. Justice STIRLING to Mr. Justice FARWELL.

1899.

Tadcaster Brewery Co ld v Schofield 1899 T 1,266 Dec 4
 Westend v Quicksilver Exploration Syndicate ld 1899 W 603 Dec 15
 Tom Tit Cycle Co ld v Rotherham 1899 T 1,166 Dec 18
 Morales v Cohen 1899 M 3,438 Dec 21
 Adams v H Blacklock & Co ld 1899 A 1,173 Dec 23
 Evelyn v Mirrieless 1899 E 678 Dec 27
 Carr v Lynch 1899 O 1,195 Dec 29
 Foster v Globe Venture Syndicate ld 1899 F 376 Dec 30

1900.

Watts v Driscoll 1899 W 3,264 Jan 4
 Chappell & Co ld v Moul 1899 O 700 Jan 6
 Talbot Pensonby v Delme Radcliffe 1899 T 1,156 Jan 15

Smith v Interchangeable Automatic Machine Co ld 1899 P 2,616 Jan 16
 Musgrave v Mason 1899 M 329 Jan 17
 Fradd v Akester 1899 F 453 Jan 23
 Smith v Cantwell 1899 S 1,021 Jan 29
 Rudd v Lascelles 1899 R 1885 Jan 30
 In re Chichester Chichester v Chichester adjd sumus to come on as witness action to be heard on affidavit, &c 1899 C 2,729 Jan 30
 Gould v August 1899 G 1,429 Jan 31
 Actien Gesellschaft fur Cartonagen Industrie v Temler 1894 A 696 Jan 31
 Barrett v Nunn 1899 B 1,982 Feb 1
 Martin v King 1900 M 40 Feb 2
 Gurney v Maccall 1900 G 177 Feb 2
 Municipal, &c, Building Society v Rowley 1900 M 3,642 Feb 3
 Trustee of Property of F Knowles, &c. v Knowles & Perfect, ld 1899 K 327 Feb 3
 London General Omnibus Co, ld v Lavell 1899 L 1,356 Feb 6

SECOND SCHEDULE.

From Mr. Justice BYRNE to Mr. Justice BUCKLEY.

Midgley v Pacific Contract Co ld 1898 M 2,473 April 5
 Met Real and General Property Trust ld v Scharrer 1899 M 1,054 Oct 24
 Broyd v Evans 1899 B 2,600 Nov 11
 Tooth v. T Smith & Sons 1899 T 616 Dec 16
 In re Wardle Titley v Wardle 1898 W 1,301 Dec 15
 In re Fordham Summers v Fordham 1899 F 1,010 Dec 29 1900.

Harris v Adams 1899 H 3,097 Jan 4
 Lucas v Curtis 1899 L 2,222 Jan 4
 Clarke v Bristol & Bldg Soc 1899 C 979 Jan 5
 Clarke's Crank & Forge Co ld v Roots 1899 C 2,237 Jan 10
 Lakin v Kennard 1899 L 1,201 Jan 11
 Anthony v Coles 1899 A 820 Jan 11
 Tyrack, Trustee, &c v Jameson & Co, ld 1899 T 940 Jan 12
 Corfield v Fowler 1899 C 2,712 Jan 19
 The Dewsbury & Heckmondwike Waterworks Board v New Mill Urban District Council 1899 D 2,035 Jan 22
 Hastie v Godstone Rural District Council 1899 H 3,441 Jan 23
 Lees v Ball 1899 L 117 Jan 25
 Rawson v Kirker 1899 R 329 Jan 26
 Hunt v Jackson 1899 H 3,534 Jan 26
 Taite v Cater 1899 T 1,928 Jan 31
 Hores, Pattison & Bathurst v National Telephone Co, ld 1899 H 2,087 Jan 31
 Tomlin v Ilford School Board 1899 T 1,543 Feb 1
 Ponsford v Caseley 1899 P 1,555 Feb 5
 Pilley v Pilley 1899 P 434 Feb 8
 Woolf v Pryer 1899 W 3,207 Feb 17

HALSBURY, C.

ORDER OF COURT.

Thursday, the 1st day of March, 1900.

I, Hardinge Stanley, Earl of Halsbury, Lord High Chancellor of Great Britain, do hereby order that the action mentioned in the Schedule hereto shall be transferred to the Honourable Mr. Justice Wright.

SCHEDULE.

Mr. Justice KEKEWICH (1899—B.—No. 2,656).

In the Matter of the Belle Vale Tube Co. (Limited).
 Lucy Edith Rose and another v The Belle Vale Tube Co. (Limited).

HALSBURY, C.

LAW SOCIETIES.

THE SUSSEX LAW SOCIETY.

The following are extracts from the secretaries' report:—

Members.—There were last year seventy-one members of the society, and two subscribers to the library, but during the year four members have died, and one has left the county, so that the present number is sixty-six.

Estate Duty.—The complicated provisions of the Finance Acts as to death duties, and the varying opinions of the authorities upon them, still cause much trouble. The official view is now taken that when a testator, dying after the commencement of the Act of 1894, directs or empowers his real estate to be sold, a consequent sale does not operate to shift the charge of duty from the property to the proceeds of sale, and a purchaser will therefore now be bound to see that such duty has been paid. This is contrary to the former official view on this point, and it is much to be desired that the practice on questions such as this, the adjudication of stamp duties on deeds and other matters, should be settled and uniform, and that the trouble and expense caused by conflicting decisions, given by different officials, or at different times, should be avoided. It is to be hoped that the efforts in this direction which have been made by the Associated Provincial Law Societies may in time meet with success.

UNITED LAW SOCIETY.

March 5.—Mr. W. S. Sherrington in the chair.—Mr. R. C. Nesbitt moved: "That the decision of Mr. Justice Romer in the *Attorney-General*

v. *Merthyr Tydfil Guardians* (80 L. T. R. 618) was wrong." Mr. S. Davey opposed. The debate was continued by Messrs. C. Kains-Jackson, A. Richardson, N. Tebbutt, S. L. Hubbard, and W. N. Lewis. The motion was carried.

COMPANIES.

ALLIANCE ASSURANCE COMPANY.

The annual general Court of Proprietors of the Alliance Assurance Co. was held on Wednesday at the head office of the company in Bartholomew-lane, Mr. F. A. Lucas taking the chair.

The report stated that the number of new life policies issued in the year was 1,410 for a total sum of £843,799, and the net sum assured, after deducting the amounts reassured with other offices, was £783,799, in respect of which the estimated new premium income was £32,002. The life assurance fund (less £185,852 transferred to the new annuity account) at the beginning of the year amounted to £2,939,506 16s. 2d. The net premium income was £331,461 4s. 4d., and the interest (less income tax) and registration fees (£126 15s.) had amounted to £108,510 9s. 11d., making total of £439,971 14s. 3d. The outgoings, including claims, matured endowments and endowment assurances, surrenders, cash bonuses, and including also £62,000 (being the members' share of the quinquennial life profits) transferred to profit and loss account had amounted to £265,126 12s. The expenses of management (including agency commission and £1 14s. 5d. of bad debts) were £33,146, making a total of £298,272 12s. The accounts shewed a surplus of £141,699 2s. 3d., so that the life assurance fund at the close of the year stood at £3,081,205 18s. 5d. The annuity fund transferred from the life assurance account at the beginning of the year amounted to £185,852, the consideration for eighty-three annuity contracts completed during the year was £105,053 8s. 3d., and the interest and dividends, less income tax, £9,668 16s. 1d., making a total of £114,722 4s. 4d. The annuities paid were £19,713 9s., and the expenses of management (including agency commission) stood at £952 2s. 1d., a total of £20,665 11s. 1d., and the surplus was £94,056 13s. 3d., so that the annuity fund at the close of the year amounted to £279,908 13s. 3d. The fire insurance fund at the beginning of the year was £787,372 18s. 8d.; the fire premium income had amounted to £537,284 14s. 3d.; and the interest (less income tax) on fire insurance fund £30,068 5s. 2d., the total being £567,352 19s. 5d. The claims, which were £48 8s. per cent. of the premiums, were £260,036 16s. 7d.; the commission and expenses of management (including £84 1s. 5d. of bad debts), being £34 12s. 5d. per cent. of the premiums, had amounted to £186,010 1s. 11d., making a total of £446,046 15s. 6d., the surplus being £121,306 0s. 11d., and there had been transferred to profit and loss account £79,301 11s. 4d., making a total of £42,004 9s. 7d. The fire insurance fund at the close of the year was £829,377 8s. 3d. The leasehold and investment policies fund now amounted to £117,510 15s., being an increase of £31,025 0s. 5d. over the amount in the previous year. The amount of the profit and loss account had been increased during the year by £52,679 8s. 6d., viz.: from £90,298 13s. 2d. to £142,978 1s. 8d. The following was a summary of funds at the close of 1899: Paid-up capital, £550,000; life assurance fund, £3,081,205 18s. 5d.; annuity fund, £279,908 13s. 3d.; fire insurance fund, £829,377 8s. 3d.; leasehold and investment policies fund, £117,510 15s.; profit and loss account, £142,978 1s. 8d.; making a total of £5,000,980 16s. 7d., which, with the reserve for outstanding life and fire claims, dividends and accrued commission and expenses, viz., £95,472 10s. 7d., made a grand total of £5,096,453 7s. 2d. The directors had resolved on declaring a dividend of 8s. per share on the paid-up capital, which would absorb a sum of £100,000. After providing the dividend there would remain on profit and loss account a sum of £42,978 1s. 8d. to be carried forward.

Mr. ROBERT LEWIS (chief secretary) having read the advertisement conveying the court,

The CHAIRMAN, in moving the adoption of the report, expressed his regret at the absence of Lord Rothschild, who for many years had presided at the annual courts, and who was kept away by an important engagement. He observed that the new life policies had amounted to £783,799. This was somewhat smaller than the amount of the previous year, but it was generally found that the first year of a new quinquennium did not attract quite so much business as the last year of a quinquennium. It was believed, moreover, that the volume of new business transacted by the British offices generally in 1899 would show a considerable falling off, especially in policies for large amounts, which might be due to the means which existed for the more profitable employment of money in connection with the great expansion of the trade of the country during the year, whereas in a less prosperous year and when there was less demand for money for trade purposes, savings were more freely devoted to life insurance. It would be observed that the life income exceeded the outgoings by £141,699, and that the life insurance fund at the close of the year was £3,081,205. It would also be seen that the surplus on the annuity account was £94,056, and that the amount of the annuity fund at the close of the year was £279,908. As regarded the fire account the company had certainly had a very prosperous year. The claims had amounted to £48 8s. per cent. of the premiums and the expenses of management and commission had amounted to £34 12s. 5d. per cent. Both these percentages, especially that of the claims, were highly satisfactory, and the amount yielded a surplus of £121,306. Of this amount £42,004 9s. 7d. had been added to the fire insurance fund, making a total in all of £829,377. The leasehold and investment policies account shewed an increase of £31,025 on the year, and there was on the profit and loss account a sum of £142,978 1s. 8d. at the end of the year; and after providing the dividend for the year,

namely, £100,000, there would remain the sum of £42,978 on the profit and loss account to be carried forward.

Mr. HENRY WHITE, as a shareholder, seconded the motion. The account submitted to the meeting was a very satisfactory one. He only hoped and trusted there would be as satisfactory reports in the future. The company had a capital chairman and a very influential body of directors, and was bound to go right. The last ten years had been a sufficient guarantee of that.

The motion was carried, and

On the motion of the CHAIRMAN, seconded by Mr. W. F. BATLEY, a dividend of 8s. per share was agreed to.

On the motion of Mr. F. W. BUXTON, the retiring directors, Lord Rothschild, the Hon. K. P. Bouverie, Mr. F. A. Lucas, and Mr. H. Colin Smith were re-elected.

On the motion of the CHAIRMAN, seconded by Mr. FLETCHER, the vacancies on the board caused by the death of Mr. J. Alexander and Sir G. Curtis Lampson were filled up by the election of the Hon. Lionel W. Rothschild, M.P., and Mr. F. Cavendish Bentinck.

On the motion of Mr. A. H. BAILEY, seconded by Mr. WHITE, Mr. Amory was elected as auditor to fill the vacancy caused by the election of the Hon. Lionel Rothschild.

On the motion of Mr. W. F. BATLEY, seconded by Mr. WHITE, a cordial vote of thanks was passed to the chairman and the directors, and to the manager and staff.

The CHAIRMAN in returning thanks hoped that equally good if not better reports might be presented at future annual gatherings.

LAW STUDENTS' JOURNAL.

LAW STUDENTS' SOCIETIES.

LAW STUDENTS' DEBATING SOCIETY.—Feb. 20.—Chairman, Mr. G. H. Daniell.—The subject for debate was: "That the case of *Payley v. The London and Provincial Bank* (1900, 1 Ch. 58) was wrongly decided." Mr. C. H. Alder opened in the affirmative, Mr. F. Plaskett seconded in the affirmative; Mr. Gordon opened in the negative, Mr. P. W. Tippetts seconded in the negative. The following members also spoke: Messrs. Dixon, Hart, Joseph Walter, R. P. Johnson, E. L. Chapman, E. F. Neville, Rupert Blagden, Watson, Pladwell, Tyldesley Jones, A. E. Clarke, and Neville Tebbutt. The motion was lost by two votes.

Feb. 27.—Chairman, Mr. J. D. A. Johnson.—The subject for debate was: "That the Dutch Colonials, fighting for the Boers, should not be treated as rebels." Mr. Neville Tebbutt opened in the affirmative; Mr. A. E. Clarke opened in the negative. The following members also spoke: Messrs. Richardson, Hair, Maples, Kurashis, Close, Leggett. The motion was carried by three votes.

March 6.—Chairman, Mr. W. Arnold Jolly.—The subject for debate was: "That the case of *Shoolbred v. Roberts* (1899, 2 Q. B. 561) was wrongly decided." Mr. G. Prosser opened in the affirmative, Mr. F. G. Harvie seconded in the affirmative; Mr. H. Hamilton Fox opened in the negative, Mr. E. F. Neville seconded in the negative. The following members also spoke: In the affirmative, Messrs. G. W. Powers, J. A. Hamnett, Rupert Blagden, F. M. Farmer; in the negative: Messrs. Haseldine Jones, Neville Tebbutt, W. E. Tyldesley Jones. The motion was carried by one vote.

BIRMINGHAM LAW STUDENTS' SOCIETY.—Feb. 27.—Mr. A. H. McCardie presiding.—A discussion took place on the following moot point: "That the decision of the Court of Appeal in *Walter v. Lane* (1899, 2 Ch. 749) was wrong." The speakers in the affirmative were Messrs. F. H. Argyle, W. H. Coley, G. S. Bonsor, and J. W. Hallam; and in the negative, Messrs. G. C. Pearson, S. J. Grey, T. F. Duggan, S. P. P. Eaden, and E. A. B. Cox. The openers on both sides having replied, the chairman summed up, and the question was put to the meeting, when it was decided in the negative by 7 votes to 6. After a vote of thanks to the chairman for presiding, the meeting terminated.

LEGAL NEWS.

OBITUARY.

The death is announced of Mr. RICHARD SAUL FERGUSON, barrister, Chancellor of the Diocese of Carlisle. He was educated at Shrewsbury School and St. John's College, Cambridge, and was called to the bar in 1862. He practised until about 1871, when his health gave way, and he was compelled for a time to give up all work. After travelling for two years in Egypt and Australia he returned to his native city, and devoted himself to literary pursuits and the study of archaeology. As editor of the Transactions of the Cumberland and Westmorland Antiquarian and Archaeological Society, which he was mainly instrumental in establishing in 1866, he did much (says the *Times*) to develop in the district a taste for archaeology and to preserve objects of antiquarian interest. He helped to clear up many doubtful points in relation to the Roman Wall and the Roman occupation of Cumberland, and gathered together in the corporation museum at Carlisle an exceptionally rich and valuable collection of Roman remains. He was twice Mayor of Carlisle, and was a magistrate for the city and the county of Cumberland.

Mr. HENRY WILLIAM DAVIE, solicitor, the senior partner in the firm of Davie & Son, of 8, New-Inn, Strand, died at his residence, 59, Maida-vale, on the 4th inst., of double pneumonia, at the age of sixty-three years. Mr. Davie was originally associated with the late Mr. Willoughby

Raimondi, and afterwards with Mr. Philip W. Lovett, of Guildford and New-inn, to whose practice he succeeded. He was admitted in 1872, was a commissioner for oaths, and held the office of Steward of the Manor of Sutton.

APPOINTMENT.

Mr. M. ROBERTS-JONES, solicitor, of 21 and 22, Western Mail-chambers, Cardiff, has been appointed a Commissioner for Oaths. Mr. Roberts-Jones practised for several years at the bar before being admitted a solicitor.

INFORMATION WANTED.

JAMES BINNIE, deceased.—Any person having the Will or claiming to be next-of-kin of James Binnie, born in the parish of Dundee in or about the year 1836, and who afterwards served in the 100th and 97th Regiments, and was lately a member of the Corps of Commissionaires, and who died on the 24th of January last, is requested to communicate with us, the undersigned. Dated this 26th day of February, 1900. Soames, Edwards, & Jones, 58, Lincoln's-inn-fields, London, Solicitors for the Corps of Commissionaires.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

WILLIAM JOSEPH WIDDOWSON and THOMAS WILD MARKLAND, solicitors (Bowden, Widdowson, & Markland), Manchester. March 1.

[Gazette, March 2.]

EUGENE HILL GODDARD and HUBERT EDWARD ALDRIDGE, solicitors (Goddard & Aldridge), 6, Old Serjeant's-inn, Chancery-lane, London. Feb. 24.

[Gazette, March 6.]

GENERAL.

The Lord Chancellor has been elected President of the Royal Societies Club.

Sir Charles Hall, the Recorder of London, is seriously ill; and the latest bulletin on Thursday shewed no improvement in his condition.

The Senatus Academicus of Edinburgh University have resolved to confer the degree of LL.D. on the Attorney-General.

Mr. J. S. Parcell, C.B., is to be entertained at dinner by the Inland Revenue Department, on his retirement from the offices of Controller of Stamps and Registrar of Joint-Stock Companies, at the Whitehall Rooms, on Saturday, the 10th of March.

The Berlin correspondent of the *Times* announces the death of Dr. Georg Meyer, Professor of Constitutional Law at the University of Heidelberg. He was the author of many works on constitutional law, including text-books on German constitutional law and German administrative law.

Truth says that the dispute between the Treasury and the representatives of the late Duke of Westminster has been settled, and the case will not go into the law courts, the result being that death duty will now have to be paid upon the whole of his real and personal property. It is estimated that upwards of a million sterling will have to be paid by the new duke in respect of the duty on the settled estates in Middlesex and Cheshire.

The number of recruits enrolled in the Inns of Court Rifles during the month of January was 113, being an increase of twenty on the December enlistment, while in February the unprecedented number of 159 was reached. Among the recruits for February appears the name of Lord Robert Cecil, Q.C. Owing to the death of Captain E. J. Gibbons, of F Company, the annual company dinners, which were announced for February, have been postponed for a month.

The Supreme Court of Minnesota has, says the *Albany Law Journal*, had occasion to decide, in the case of *Gleason v. Warner*, that "it is the right and the duty of the husband to bury his deceased wife in a suitable manner. His wishes in the premises must be respected, and no gratuitous intermeddling therewith by third parties will be encouraged. But if he neglects to discharge the duty of burying his dead wife he is liable to one who provides for her necessary and reasonable burial."

The Ruthin Assizes on Tuesday terminated with a remarkable scene. Henry Gillam Rossett was indicted for committing perjury at a coroner's inquest, and, in spite of a strong case presented by the prosecution, the jury returned a verdict of not guilty. Mr. Justice Channell said that the verdict almost constituted as much perjury as that committed by the prisoner. He was ashamed of Welsh juries. The verdict ought to have been guilty, as the case was clearly proved. He characterized it as a miscarriage of justice.

A correspondent of the *Albany Law Journal* says that the following incident occurred at the last term of the Jackson County (Ark.) circuit: The plaintiff in a cause then pending died shortly before the term of court began. When the cause was reached on the call of the docket, counsel for the plaintiff, wishing to pay a tribute to his client's memory, arose and said in a very solemn manner: "Your honour, I am not representing my client this morning; he has taken his case before a higher tribunal." "Ah, yes; I see," replied his honour. "You have no license to practice in that court."

The General Council of the Bar at a special meeting, held on the 1st of March, unanimously adopted the following resolution, and directed that copies thereof should be sent to the Lord Chancellor, Lord Justice Collins,

and the First Lord of the Treasury: "That this Council regards the increasing practice of appointing judges to perform duties outside, and often inconsistent with, those attaching to their judicial position, as contrary to the public interest, particularly in view of the fact that the existing number of judges is too small to adequately discharge their proper functions."

In his speech, on introducing the Budget, the Chancellor of the Exchequer said: "We have received during this year from the estates of millionaires no less than £2,271,000; and £900,000 of that vast sum has come from the estate of one man, a foreigner, who, I am told, lived on 15s. a day in a West-end London club." The person referred to is the late Mr. George Smith, of the Reform Club (known as "Chicago" Smith), who, according to a friend of his, writing to the Chancellor of the Exchequer, was not a foreigner, but a Scotsman, and had given away large sums in charity and to relations amounting probably to not less than £1,000,000.

His Honour Judge Woodfall, says the *St. James's Gazette*, must be getting tired of the word "dog." It seems that in last November he shot at a dog that was trespassing in his grounds, and the dog died. The owner thereupon sued the learned county court judge before one of his brethren, and the case was settled. Since then a remark of the defendant to the effect that he did not mean to kill the dog was taken as evidence of his intention to cruelly torture it. He was accordingly prosecuted last month at the Torquay police-court, where the bench very properly held that there was no intentional cruelty, and dismissed the summons with costs.

On Friday in last week in the House of Commons, Mr. Coghlin asked the Secretary of State for the Home Department whether at the recent assizes at Haverfordwest Mr. Justice Bucknill was presented with a pair of white gloves; whether at Hereford the whole business of the assizes was concluded in less than one hour; whether at several other towns on the different circuits not a single civil action had been tried; and whether any early alteration was contemplated in the existing circuit system. Sir M. W. Ridley said: No doubt it sometimes happens that there is little or no business at various assizes, but the Government are not contemplating any early alteration in the present system, which for various reasons is a very difficult one to handle.

The *Chicago Legal News* says that an attorney in Justice Martin's court on the South Side had been orating valiantly for nineteen minutes and the crowd around the railing looked tired. Slowly, steadily, the young man talked on. At last, with a magnificent wave of the hand, he shouted: "Your honour, time presses and I will dispense with my close!" "Not in this court-room," answered the court, severely. "You can't take off any clothes while I am here!" The lawyer gasped and gurgled. "But, your honour, I—I—" "Oh, well," said Justice Martin, considerably, "it's rather warm and you may shed your coat if you really wish." The remainder of that lawyer's speech was never delivered, and what he had already said was spoiled.

COURT PAPERS.

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	APPEAL COURT No. 2.	Mr. Justice STIRLING.	Mr. Justice KREWECH.
Monday, March	Mr. Church	Mr. Leach	Mr. King
Tuesday	Greswell	Godfrey	Farmer
Wednesday	Church	Leach	King
Thursday	Greswell	Godfrey	Farmer
Friday	Church	Leach	King
Saturday	Greswell	Godfrey	Farmer

Date.	Mr. Justice BYRNE.	Mr. Justice COLEMAN-HARDY.	Mr. Justice FARWELL.	Mr. Justice BUCKLEY.
Monday, March	Mr. Carrington	Mr. Jackson	Mr. Beal	Mr. Greswell
Tuesday	Lavie	Pemberton	Pugh	Church
Wednesday	Carrington	Jackson	Beal	Pemberton
Thursday	Lavie	Pemberton	Pugh	Jackson
Friday	Carrington	Jackson	Beal	Lavie
Saturday	Lavie	Pemberton	Pugh	Carrington

THE PROPERTY MART.

SALES OF THE ENSUING WEEK.

March 13.—Messrs. DAVID BURNETT & Co., at the Mart, at 2: Holborn (within a few yards of the intended new thoroughfare from Holborn to the Strand): Freehold Property, comprising the fully-licensed corner tavern, 2, Gate-street, Lincoln's-inn-fields, leased until Michaelmas, 1920, at £100 per annum; 4, Gate-street, adjoining, of the value of £75 per annum; 43, Whetstone-park, let at £120; house and stabling, let at £75. Kensington: Leasehold Shop Property, comprising block in Holland Park-avenue, let to the London and South-Western Bank and others at rentals amounting to £295 per annum. Ealing: A block of Shop Property, comprising Nos. 22, 24, 26, and 28, The Mall, Ealing, let at £330 per annum. Freehold—A block of five shops, producing £190 per annum; also two Freehold Cottages. Leasehold Family Residence, let at £25. Marylebone: Four Houses, held on separate leases direct from Lord Portman, let at £707 4s. per annum. Solicitors, Messrs. West, King, Adams, & Co., London. (See advertisement, March 3, p. 5.)

March 13.—Mr. J. C. SYLVES, at 38, King-street, Covent-garden:—Old China, Pictures, &c.

March 14.—Roses, Fruit Trees, Liliums, &c.

March 15.—Lilies, Roses, and Fruit Trees.

March 16.—Cameras and Scientific Apparatus, &c. (See advertisement, this week, p. 5.)

March 15.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2:—

REVERSIONS:

To One-sixth of £25,405 2s. per Cent. Consols; lady aged 54. Solicitors, Messrs. Lumley & Lumley, London.

To Freehold Property in Norfolk, value £700; lady aged 60, provided reversioner aged 55 survives her; with policy. Solicitor, Jas. Terrell, Esq., London.

To One-sixth of £2,000 of a Trust Fund; lady aged 74, provided reversioner aged 35 survives her; with policy. Solicitors, Messrs. Campbell & Farry, London.

LIFE INTERESTS:

Of a gentleman aged 57; producing £500 per annum, with policy. Solicitors, Messrs. Gedge, Kirby, & Millett, London.

Of a lady aged 75; producing £3,245 per annum, with policy; also FREEHOLD RESIDENCE in Belgravia. Solicitor, E. M. Lazarus, Esq., London.

LIFE POLICIES:

For £1,000. Solicitors, Messrs. West, King, Adams, & Co., London.

For £250, £400, £100. Solicitors, Messrs. Collyer-Bristow, Russell, Hill, Curtis, & Dods, London.

SHARES OF THOS. PHILLIPS & CO., BREWERS. Solicitors, Messrs. Marshall & Marshall, London.

(See advertisements, this week, back page.)

MARCH 16.—Messrs. GREEN & SON, at the Mart at 2:—Freehold Ground-rents, £518 per annum, secured upon 61 Houses and Shops, Winsted-street, Surrey-lane, and Hyde-lane, Battersea, producing £3,780 per annum. Solicitors, Messrs. Miller, Smith, & Bell, London. (See advertisement, March 3, p. 5.)

WINDING UP NOTICES

London Gazette.—FRIDAY, March 2.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BREWERY INVESTMENT AND PROMOTION SYNDICATE, LIMITED—Creditors are required, on or before March 23, to send their names and addresses, and the particulars of their debts or claims, to Ernest Coward, 2 King st, Tower hill. Thomson & Co, 2 and 3, West st, Finsbury circus, solvers for liquidator

BROWETT, LINDLEY, & CO, LIMITED (INCORPORATED OCT 9, 1890)—Creditors are required, on or before April 6, to send their names and addresses, and the particulars of their debts or claims, to Alfred Shuttleworth, Duchy chambers, Clarence st, Manchester. Addleshaw & Co, Manchester, solvers for liquidators

CLAY LANE IRON CO, LIMITED (IN LIQUIDATION)—Creditors are required, on or before April 11, to send their names and addresses, and the particulars of their debts or claims, to W. B. Peat, Royal Exchange, Middlebrough. Jackson & Jackson, Middlebrough, solvers for liquidator

GLOUCESTER GOLD MINING CO, LIMITED—Creditors in Europe are required, on or before April 7, and elsewhere on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to William Henry Brown, 34 and 35, Gresham st, Blackman, Gresham House, Old Broad st, solvers for liquidator

HABRAKI SOUTH GOLD MINING CO, LIMITED—Creditors in Europe are required, on or before April 14, and elsewhere on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to William Henry Brown, 34 and 35, Gresham st, Blackman, Gresham House, Old Broad st, solvers for liquidator

HATCRAFT GOLD REDUCTION AND MINING CO, LIMITED—Puts for winding up, presented Feb 27, directed to be heard on March 14. Abrahams & Co, 5 Tokenhouse yard, solvers for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of March 13

LONDON AND NORTHERN BANK, LIMITED—Creditors are requested on or before March 26, to send their names and addresses, and the particulars of their debts or claims, to John Gordon, 1, Bond st, Leeds. Simpson & Simpson, Leeds, solvers for liquidator

MALVERN LINK GAS CO, LIMITED—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to Hubert Aloysius Leicester, 15, Foregate st, Worcester. Moore, Malvern, and Tree, Worcester, solvers for liquidator

MANHATTAN STEAMSHIP CO, LIMITED (IN LIQUIDATION)—Creditors are required, on or before March 17, to send their names and addresses, and the particulars of their debts or claims, to William A. Hawkins, 22, Billiter st

NEW PADDOCK LIFE CO, LIMITED—Creditors are required on or before April 10, to send their names and addresses, and the particulars of their debts or claims, to Louis Marconi, 30, Theobald's rd. Evans, 20, Theobald's rd, solvers for liquidator

PATENT OXIDE SYNDICATE, LIMITED—Creditors are required, on or before April 5, to send their names and addresses, and the particulars of their debts or claims, to Hugh Limebeer, 8, Clement's lane

SOUTHAMPTON DAIRY CO, LIMITED—Creditors are required, on or before March 23, to send their names and addresses, and the particulars of their debts or claims, to Claud Audain, White House, Telegraph st. Thomson & Co, 2 and 3, West st, Finsbury circus, solvers for liquidator

STANDISH CO, LIMITED—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to Frederick William Cole, 120, Devonshire rd, Chorley, Lancs. Grundy & Co, Manchester, solvers for liquidator

STUDMAN'S STORES, LIMITED—Creditors are required on or before March 23, to send their names and addresses, and the particulars of their debts or claims, to William Alexander Thomson, 2 and 3, West st, Finsbury circus

W. B. G. ROBECK, LIMITED—Puts for winding up, presented Feb 26, directed to be heard on Wednesday, March 14. Ward & Co, 7, King st, Cheapside, solvers for petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of March 13

FRIENDLY SOCIETIES DISSOLVED

DIAMOND LOYAL ORANGE LODGE FRIENDLY SOCIETY, Pack House Hotel, Higher Openshaw, Lancs. Feb 21

EIGHTH ARIOS INDUSTRIAL AND PROVIDENT LAND SOCIETY, LIMITED, County bldgs, Kingston on Hill, Yorks. Feb 21

POPPET HILL WORKING MEN'S CLUB AND INSTITUTE SOCIETY, 68, Orchard st, Swansea, Glam. Feb 23

ROTTINGDEAN AGRICULTURAL CREDIT SOCIETY, Vicarage, Rottingdean, Brighton, Sussex. Feb 23

TOWNELEY MINERS' JUVENILE PERMANENT RELIEF SOCIETY, Towneley Colliery, Burnley, Lancs. Feb 23

WORKMAN'S CHALLENGE TOWNELEY FRIENDLY SICK AND BURIAL SOCIETY, 57, Hunter st, Liverpool. Feb 21

London Gazette.—TUESDAY, March 6.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

AUSTRALASIAN GOLD AND FINANCE CORPORATION, LIMITED—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to George Ashdown, 56, Gresham st. Maddisons, 1, King's Arms yard, solvers for liquidator

BENNETT CO, LIMITED—Creditors are required, on or before April 16, to send their names and addresses, and the particulars of their debts or claims, to Robert S. Fischer, 71A, Waterloo st, Glasgow

FERRY HILL STATION STOCK MART CO, LIMITED—Creditors are required, on or before April 12, to send their names and addresses, and the particulars of their debts or claims, to John B. Madderson, 35, High st, Stockton on Tees

HASLINGDEN LAND AND BUILDING CO, LIMITED—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to Robert Waite, Regent st, Haslingden. Whitaker, Haslingden, solvers for liquidator

NORTHERN ESTATES REALIZATION CO, LIMITED—Creditors are required, on or before April 6, to send their names and addresses, and the particulars of their debts or claims, to Edward Parker Dove, 1, Leeds rd, Bradford

NORTH SURREY GOLF CLUB CO, LIMITED—Creditors are required, on or before April 14, to send their names and addresses, and the particulars of their debts or claims, to Theodor Raasch, Club House, North Surrey Golf Club, Norbury

UNLIMITED IN CHANCERY.

LOYAL FREEDOM LODGE NO. 127 OF THE INDEPENDENT ORDER OF ODDFELLOWS, MANCHESTER UNITY, FRIENDLY SOCIETY—Creditors are required, on or before April 6, to send their names and addresses, and the particulars of the debts or claims, to Rob. Kidd Whitaker, 126, Blackburn rd, Haslingden

FRIENDLY SOCIETY DISSOLVED.

BRADFORD MUTUAL COAL SUPPLY ASSOCIATION SOCIETY, LIMITED, 240, Sunbridge rd, Bradford, Yorks. Feb 28

FOR THROAT IRRITATION AND COUGH "Epps's Glycerine Jujubes" always prove effective. They soften and clear the voice, and are invaluable to all suffering from cough, soreness, or dryness of the throat. Sold only in labelled tins, price 7½d. and 1s. 1½d. James Epps & Co., Ltd., Homoeopathic Chemists, London.—[ADVT.]

WARNING TO INTENDING HOUSE PURCHASERS AND LESSORS.—Before purchasing or renting a house have the Sanitary Arrangements thoroughly Examined, Tested, and Reported upon by an Expert from The Sanitary Engineering Co. (H. Carter, C.E., Manager), 65, Victoria-street, Westminster. Fee quoted on receipt of full particulars. Established 23 years. Telegrams, "Sanitation."—[ADVT.]

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Feb. 23.

RADCLIFFE, ELLEN, Herbert st, Oldham March 20 Buckley v Shaw, Registrar, Manchester Oden, Oldham

London Gazette.—TUESDAY, Feb. 27.

ALSTON FANNY AMELIA, Sudbury, Suffolk, Ladies' Outfitter March 21 Sharp, Perrin, & Co v Alston, Cozens-Hardy, J. Perks, Clement's inn

LAMB, ROBERT, Oakenhaw, Durham, Innkeeper March 20 Lamb v Lamb, Registrar, Durham Douglas, Crook, Durham

PERRIN, GEORGE THOMAS, Tollington park, Upper Holloway, Auctioneer March 23 Wakelid v Perrin, Kekewich, J. Algar, Abchurch in

WARNER, BENJAMIN, Liss, Southampton, Yeoman March 31 Warner v Warner, Byrne, J. Shield, Alresford

London Gazette.—FRIDAY, March 2.

HOLDSWORTH, HENRY JOSEPH HUNT, Devonshire rd, Forest Hill, Wine and Spirit Merchant March 24 Hunt v Holdsworth, Byrne, J. Bradford, Queen Victoria st

London Gazette.—TUESDAY, March 6.

HAWORTH, JAMES, Salford, Lancaster April 3 Haworth v Haworth, Registrar, Manchester Pegge, Manchester

UNDER 22 & 23 VICT. CAP. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Feb. 27.

ATKINS, HERBERT DAVID, St John's Wood March 31 Hughes & Aston, Edgware rd

BARRETT, SARAH ANN, Wardle, Lancs April 6 Bamford, Wardle

BETTS, SAMUEL, Hackney, Auctioneer March 31 Funston, Finsbury pavement

BIBLEY, JOHN, Leeds March 31 Southern & Pullalove, Burnley

BOOKER JAMES, Sutton Coldfield, Warwick Gent March 28 Ansell & Ashford, Birmingham

BROCKEHEURST, CHARLES, Walton, nr Chesterfield, Innkeeper March 21 Barker, Chesterfield

BROWN, MARY ANN, Swanley Junction, Kent March 25 Skeiton, Lincoln's inn fields

BROWNIE, ELIZABETH, Peckham Rye May 1 Charlton, St Swithin's ln

BUCK, MRS SOPHIA SARAH, South Kensington March 24 Francis & Johnson, Gt Winchester st

CARSON, JAMES, Eiland, York, Woollen Manufacturer March 31 England & Co, Halifax

COLSTON, ANN GREVILLE, Clifton, Bristol March 31 Clark & Co, Bristol

CRITCHLEY, THOMAS, Waterloo, Lancaster, Booking Clerk March 22 Owen, Liverpool

DAVIES, EMMA LOUISA, Aston juxta Birmingham March 29 Restall, Birmingham

DAVIS, PETER, Marlborough, Wilts, Coachbuilder March 28 Phelps, Ramsbury

DONOVAN, JOHN, Lambeth, Fruit Seller March 23 Gibson & Co, Portugal st bldgs

DIPPLE, ALFRED, Bromsgrove, Estate Agent March 1 Sanders, Bromsgrove

DOWSON, JANE, Redland, Bristol March 31 Lawrence & Co, Bristol

FITZGERALD, PENELOPE FREDERICA, Chester sq March 26 Downson & Co, Surrey st

FORMAN, HENRY ARCHIBALD, Pump st, Temple, Barrister March 8 Forman, Kennington rd

FURNE, S, GEORGE, Willenden, Contract r April 2 Stones & Co, Finsbury circus

HALL, WILLIAM, Lindfield, Sussex, Builder March 20 Trevor & Co, Brighton

HAMMOND, SARAH GREENHILL, Christchurch, Hants March 31 Trevanion & Co, Bournemouth

HARVEY, ALFRED, Perry Barr, Stafford, Hardware Merchant April 23 Bill, Walsall

HAWTIN, WILLIAM, Kensal rise, Stationer March 31 Hawtin, Middle Temple ln

HAYES, THOMAS, Peckham March 27 Harvey, Fenchurch st

HETLEY, HENRY, Clerkenwell, Wholesale Stationer March 31 Whitfield & Harrison, Surrey st

HINDER, PETER EATON, Heswall, Chester March 31 Batesons & Co, Liverpool

IVERTY, JOHN ROBERT, Maidenhead, Berks March 31 Lee & Co, Birmingham

KINGSLAND, JAMES, Henthfield, Sussex, Farmer [March 14] Sprott & Sons, Mayfield

KIRK, ALICE, Sheffield March 25 Smith & Co, Sheffield
 LARK, EMMA, Liverpool April 14 Browne, Warrington
 LEST, SARAH ELIZABETH, New Lakenham, Norwich March 25 Bainbridge, Norwich
 LONGBOTTOM, MARY ANN, Dalton, nr Huddersfield April 5 Shoesmith, Halifax
 MAY, JAMES BOWEN, Russell sq March 31 Robinson & Co, Charterhouse sq
 MOORE, MARIA THERESA BARRINGTON, Upper Grosvenor st March 25 Lee & Pemberton, Lincoln's inn fields
 MITCHELL PERCY COCKER, Brighton, Photographer March 24 Nye & Treacher, Brighton
 MYERS, Major WILLIAM JOSEPH, Eton, Bucks April 5 Wood, Finsbury sq
 NASH, ALFRED MOSES, Calcutta April 7 Edwards & Co, Lawrence ln
 NEEDHAM, Hon. ROBERT, Taplow, Bucks April 4 A & H White, Great Marlborough st
 NICOLL, JAMES, Hulme, Manchester, Foreman Blacksmith April 2 Lloyd & Davies, Manchester
 OGDEN, JOSEPH, Fairfield, nr Manchester March 17 Bromley & Hyde, Ashton under Lyne
 PERRY, JOHN, Ashburton, Devon June 6 Steele, Ashburton
 PHILLIMORE, ELIZABETH JANE, Hyde Park gdns April 12 Nicholson & Co, Princes st, Storey's gate
 RAMDEN, HILDBRAND, Leadenhall st, Solicitor March 31 Ramsden & Co, Leadenhall st
 REIMS, JAMES, South Kensington April 14 Pennington & Son, Lincoln's inn fields
 RIGBY, MARY, Fearnhead, nr Warrington April 7 Davies & Co, Warrington
 ROBINSON, NATHANIEL WISHART, Hemel Hempstead, Herts, Land Agent April 14 Bradley, King's Bench walk, Temple
 ROSS, ALEXANDER, Sydenham July 1 Williamson & Co, Sherborne ln
 ROSSUM, EMILY METCALF, Bridlington, York March 20 Sutcliffe & Sutcliffe, Bridlington
 ST JOHN OF BLETON, Rt Hon ELIZABETH Dowager Baroness, Bedford April 7 Farrer & Co, Lincoln's inn fields
 SCOTT, WILLIAM, Preston March 26 Harker, Brighton
 SHENTON, CATHERINE, Bayswater March 27 Dunkerton & Son, Bedford row
 SHETHURST, JAMES HOBSON, Chalderton, Lancs, Mill Manager March 29 Watson & Son, Oldham
 SMITH, GEORGE, Pall Mall April 9 Warrens, Great Russell st
 SMITH, Mrs ISABELLA FRANCES, Berwick upon Tweed March 17 Sanderson & Weatherhead, Berwick upon Tweed
 SMYTH, JONATHAN GAERHAM, Woodbridge, Suffolk, Farmer March 31 Irvine & Borrowman, Hart st, Mark ln
 TAYLOR, ROBERT, Skirbeck, Lincoln, Brickmaker March 29 Jebb & Son, Boston, Lincs
 THORP, BENJAMIN, Sheffield, Farmer March 24 Robinson, Sheffield
 TONEY, THOMAS GEORGE, Aston, Warwick, Publican March 25 Burman & Rigbey, Birmingham
 TORRANCE, Mrs JULIA, Westminster, Wilts March 31 Broughton & Co, Great Marlborough st
 TULLETT, THOMAS, sen, Brighton March 20 Trevor & Co, Brighton
 WALLIS, ELIZA, Dewsbury, York April 2 Peace, Dewsbury
 WHITTING, GEORGE, Brighton March 20 Trevor & Co, Brighton
 WIGO, CHARLES, Hoole Bank, nr Chester March 31 Batesons & Co, Liverpool
 WITHERS, CECILIA CAROLINE, Redhill, Surrey March 31 Brooke, Lincoln's inn fields
 WRESTHORE, WILLIAM GILFORD, Bristol, Bedding Manufacturer April 2 Goodden, Bristol

London Gazette.—FRIDAY, March 2.

ADAMS, FRANCES BURBOWS, Clifton, Bristol April 2 Alford, Clifton
 BACON, ANN, Grantham April 12 Smith & Co, Horbling, nr Fellingham
 BAING, SARAH, Eastbourne April 13 Allen & Son, Carlisle st, Seho sq
 BARNES, RACHAEL, Twickenham April 2 Gordon & Co, Lincoln's inn fields
 BEAL, WILLIAM EARL, Maidenhead, Berks April 2 Fossick, Maidenhead
 BENNETT, BARWELL, Mappowder, Dorset, Yeoman March 24 Ffooks & Douglas, Sherborne
 BEECE, GERALD HUGH, Crenwall rd, Westbourne park March 31 Kearsay & Co, Old Jewry
 BREZZE, JAMES, Chatham March 24 Wood & McLellan, Chatham
 CALTHROP, Mrs HELEN MARY ANNE, Cockington, nr Torquay, Devon March 7 Hooper & Wollen, Torquay
 CRAIG, ALICE, Whitehaven, Cumberland April 13 McKelvie, Whitehaven
 CRAIG, WILLIAM THOMAS, Whitehaven, Bank Accountant April 13 McKelvie, Whitehaven
 DIXON, Rev RICHARD WATSON, DD, Warkworth, Northumberland April 17 Barnard & Taylor, Lincoln's inn fields
 EDMONSTONE, ANNE CRAIGIE, Kensington March 31 Frere & Co, Lincoln's inn fields
 FENN, WILLIAM HENRY MARGUERIT, Albert st, Knightsbridge April 2 Aldis, Basinghall st
 FRENCH, JANE, Hull April 1 Barker & Mayfield, Hull
 GREGSWELL, ELIZABETH ANNE, Exmouth, Devon April 2 Thorold & Co, Regent st
 HADAWAY, THOMAS, Birkington, Kent, Farm Bailiff April 5 Dunkerton & Son, Bedford row
 HANER, HENRY, South sq, Gray's inn, Solicitor March 27 Large & Son, South sq
 HARNETT, MARY ANNE, Cheltenham April 7 Dighton, Cheltenham
 HARTLEY, JANE, Stoke, Devon March 27 Rogers, Falmouth
 HATMAN, ABIGAIL REBECCA, Bath April 16 Maule & Robertson, Bath
 HAYDEN, ELIZABETH, Sandown, IW March 26 Pittis, Newport
 HEBBERT, ROWLAND, Hammersmith April 14 Oswald & Co, West Kensington
 HODGSON, Rev JOHN WILLOUGHBY, Redhill, Surrey April 2 Verrall & Borlase, Brighton
 HUTCHINSON, Major-General GEORGE, CB, CSI, Ealing April 16 Bridges & Co, Red Lion sq
 JOHNSON, HENRY JOHN, Sedgley, Stafford, Beerhouses Keeper April 3 Wilcock, Wolverhampton
 JONES, ROBERT EDWARD SAMUEL, Liverpool, Undertaker March 31 Husband, Liverpool
 KILNER, MARY ALICE, Finsbury Park March 26 Hoddinott & Davis, Tower chmbrs, Moorgate
 KNOX, Lady MABELLA JOSEPHINE, Bath March 21 Fox & Co, Victoria st
 LANG, LUCY, Coombeinteighhead, Devon April 10 Tozer, Teignmouth
 LANGLEY, MARY MARTHA, Chorleywood, Hertford April 14 Lomas, Rickmansworth
 LEGGOTT, JAMES, Portsmouth April 9 Howell, Portsmouth
 LINGS, WILLIAM HENRY, Southampton April 9 Plumtree, Princes st, Lothbury
 LISBURN, ERNEST GEORGE HENRY ARTHUR Earl of, Crosswood, Cardigan March 27 Roberts & Evans, Aberystwyth
 LUNNIE, CHARLES, Chiswick April 2 Smith & Rydon, Lincoln's inn fields
 MCKENZIE, WILLIAM, Lancaster pl March 31 A B & H Steele, College hill

MASON, CHARLES PETER, Caterham April 5 Lindsay & Co, Ironmonger ln
 MORRIS, CHARLES, Calmington, Salop April 14 Buchanan, Ginn
 MORRIS, JAMES, Swansea Higher, Glam March 17 Llewellyn & Co, Swansea
 MORSE, CONSTANCE MARIA, Patcham, Sussex March 14 Nye & Treacher, Brighton
 NEAL, WILLIAM, Shipston on Stour, Worcester April 2 Hancock & Co, Shipston on Stour
 NEEDHAM, the Hon ROBERT, Taplow, Bucks April 4 A & H White, Gt Marlborough st
 OULVIE, CHARLES FREDERICK, Croydon April 2 Harrison & Son, Folkestone
 ORMESHER EDWARD, St Helens, Lancs, Licensed Victualler April 2 Thomas, St Helens
 PEABCE, BENJAMIN WALTER, Cheltenham March 21 Earenegey, Cheltenham
 PHIPPS, HENRY, Rickmansworth, Hertford April 14 Lomas, Rickmansworth
 QUARITCH, BERNARD, Piccadilly May 1 Rye & Myre, Golden sq
 RICHARDS, JOHN GOLDING, Romford, Essex, Draper April 2 Hunt & Co, Romford
 ROBINS, HENRY, Holloway April 1 Pumfrey & Son, Paternoster row
 ROBERTS, WILLIAM BERTIE, Woodbastwick, Norfolk April 14 Frere & Co, Lincoln's inn fields
 ROBINSON, JAMES BATTERSBY, Birkdale April 12 Williams, Southport
 SANDS, ELIZABETH, Cambridge st, Edgware rd March 31 Bolton & Co, Temple gds
 SILLETT, JAMES BANTARD, Norwich March 25 Copeman & Ladell, Norwich
 SLACK, JAMES, Ainstable, Cumberland, Yeoman April 7 Little & Lamsonby, Pearnth
 SNEYTON, MARTHA, Leamington April 7 Overall & Son, Leamington Spa
 SNOWDON, JOHN PORKER Kilburn April 1 Saxton & Morgan, Somerset st, Portman sq
 SPRAGUE, JOHN DANIEL, Chelsea April 2 Percy & Co, Arundel st, Strand
 SPRIGGS, JOHN ALBERT, Preston, Candover, Southampton April 14 Sootney & Shenton, Winchester
 STEELE, Lieut-Col RICHARD FELL, Scarborough May 1 Milne, Kendal
 TAYLOR, JOSEPH, Berkswell, Warwick, Farmer April 14 Dewes & Co, Coventry
 VENN, WALTER CHARLES, Torquay, Draper March 20 Wansbrough & Co, Bristol
 WILKINS, SOPHIA ANN, Northam, Devon March 31 Ellis & Co, Basinghall st
 WOODWARD, JOHN, Croydon April 14 Pakeman, Ironmonger ln

London Gazette.—TUESDAY, March 6.

ASHWIN, RICHARD CHARLES, Holloway rd April 2 Denton & Co, Gray's inn sq
 ATCHERLEY, ELIZABETH HESTER ISABELLA, Chiswick April 20 Pickeft & Co, New inn
 ATKINSON, ELIZABETH, Grimsby, Cosset Maker April 9 H E & R Mason, Great Grimsby
 BEST, JOHN, Kirkoswald, Cumberland April 6 Arnison & Co, Penrith
 BROWN, ARTHUR WALE, Teignmouth June 2 Tozer & Co, Teignmouth
 BULL, CHARLES, West Croydon March 31 Amery Parkes & Powell, Chancery ln
 BURGESS-SHORT, GEORGE, Eistead, Surrey March 31 Jennings, Walbrook
 CATCHPOOL, SARAH GULSON, Reading, Berks March 31 Beale & Martin, Reading
 CLARK, JAMES, Harlow, Essex, Baker March 29 Thorncroft, Harlow
 COBB, FREDERICK STEWART, Constantinople, Turkey April 4 Girling, Farnival st Holborn
 COLES, JOHN, St John's Wood April 6 Evans & Co, Theobald's rd
 CUDWORTH, JAMES JAMES, Reigate, Surrey April 30 Glaisyer & Co, Birmingham
 DANES, JEANETTE, Leicester April 13 Billson, Leicester
 DORE, ELIZABETH, South Kensington April 7 Foster & Co, Queen st pl
 DEARLE, ISABEL, Bayswater April 20 Stileman & Neate, Southampton st, Bloomsbury sq
 EWER, EMILY CONSTANCE, Mitcham Common, Surrey April 24 Taylor & Son, Gt James st
 GANDY, JOHN, Birkenhead, Flatowner April 7 Cecil & Co, Birkenhead
 GERRING, JOHN, Marns st, Harrow rd May 1 Bond, Ealing
 GOLDIE-THURMAN, Sir JOHN SENHOUSE, Douglas, Isle of Man May 31 Rixon, Bishopsgate st
 GRUNDY, JAMES WRIGHT, Ulverston, Architect March 13 Aitkinson, Ulverston
 GRUNDY, MARY, Ulverston March 13 Aitkinson, Ulverston
 HENDY, SAMUEL, Kingswood, Glos March 25 Perry, Bristol
 JONES, HENRY, Ramsgate April 16 James & James, Ely pl
 KNIGHT, WILLIAM, Sydenham April 1 Harris & Co, Coleman st
 LADY, ANGELA, Boughton under Bleau, Kent April 17 Kingsford & Co, Canterbury
 LIVERAY, JOHN GILBERT, Ventnor, IW, Architect April 14 Urry & Woods, Ventnor
 MEAD, JOHN ALEXANDER RICHMOND, Redhill, Surrey March 31 Bell & Co, Lincoln's inn fields
 MOORE, SAMUEL, King st, Covent garden March 31 Bannister & Reynolds, Basinghall st
 PAIN, JOHN MESSENT, Greenhithe, Kent, Barge Owner April 10 Farlow & Jackson, Fenchurch st
 PENDBERTHY, GRACE, St Albans, Canterbury, New Zealand July 5 Bolton & Co, Temple gds
 PIGOTT, JOHN, Caledonian cres, King's Cross March 31 French, Thrapston
 PRICE, RICHARD EDMONDS, Bridgwater April 18 Wood & Co, Raymond bldgs
 RICH, JOHN, Fins Chew, Stoke, Somerset, Farmer April 25 Tarr & Arkell, Bristol
 RIGBY, MARY, Fearnhead, nr Warrington April 7 Davies & Co, Warrington
 SHALBONE, WILLIAM, New Cross April 2 Foy & Co, Clifford's inn
 SMITH, JONATHAN, Thornton, nr Bradford April 17 Law, Batley
 SOUTHWOOD, Mrs ANNE DOBOTHIA, Cheltenham April 20 Winterbothams & Gurney, Cheltenham
 SPENCER, JOHN, Preston, Bookseller March 31 Craven, Preston
 STORY, CHARLES, Tuxford, Nottingham March 31 Hodding & Co, Worksop
 SUMNER, RALPH, Ribbleson, nr Preston, Farmer April 4 Clarke & Co, Preston
 SUTTON, JOHN CLEMENT, Cardiff March 25 Spencers & Evans, Cardiff
 TOYNEBE, PERCY ROBERT TURNER, Newbury, Berks April 20 Stileman & Neate, Southampton st, Bloomsbury sq
 TURNER, ROBERT, Greenwich, Cartage Contractor April 6 Swann & Co, Cannon s
 WARD, WILLIAM, Exmouth April 14 J & S P Pope, Exeter
 WARNER, ANNIE SHAW, Hampstead March 31 Bliffe & Co, Bedford row
 WATSON, CHARLOTTE AUGUSTA, Trinder rd, Crouch hill April 7 Moon & Co, Lincoln's inn fields
 WEISS, MARY, Edgbaston, Birmingham April 30 Glaisyer & Co, Birmingham
 WHATTON, THOMAS, Birmingham April 30 Glaisyer & Co, Birmingham
 WILLIAMS, THOMAS JOHNSON, West Smithfield, Cutler April 9 Wells & Sons, Paternoster row
 WILLIAMS, WILLIAM, Gurnard, IW March 31 Colenutt, Cowes
 WILSON, ELIZABETH JOHNSON, Torquay April 2 Blackburne & Smyth, Oldham
 WOOLNUGH, JOHN GEORGE, Bromley, Kent April 20 Hesthead & Greenhill, Fenchurch st

BANKRUPTCY NOTICES.

London Gazette.—TUESDAY, Feb. 27.

ADJUDICATION ANNULLED AND RECEIVING ORDER RESCINDED.

STAFFORD, HERBERT, Southsea, Hants, Grocer Portsmouth Rec Ord Aug 18, 1899 Adjud Aug 18 Resc and Annul Nov 9

London Gazette.—FRIDAY, March 2.

RECEIVING ORDERS.

ATKINSON, CHARLES FREDERICK, Leeds, Mill Superintendent Leeds Pet Feb 28 Ord Feb 28
AULT, ERNEST EDWARD, Peckham, Draper Windsor Pet Feb 3 Ord Feb 27
BAILY, HAROLD, Hampstead, Club Secretary High Court Pet Feb 9 Ord Feb 26
BARBER, ALBERT EDWARD, ALLEN TINSLEY BELLAMY, and ARTHUR CARL LORANOR, Putney, Builders Wandsworth Pet Feb 26 Ord Feb 26
BURLAY, ERNEST SIDNEY, Strood, Kent, Grocer Rochester Pet Feb 26 Ord Feb 26
CHIFFERFIELD, JAMES THOMAS, Kirkley, Lowestoft, Cab-driver Cambridge Pet Feb 28 Ord Feb 28
COBB, MORRIS, Mile End rd, Rag Merchant High Court Pet Feb 9 Ord Feb 26
DARE, JOHN THOMAS, Port Talbot, Glam, Refreshment House Keeper Neath Pet Feb 28 Ord Feb 28
EDWARDS, GEORGE REGINALD, Dover, Hardware Dealer Canterbury Pet Feb 26 Ord Feb 26
EVANS, DAVID, Penryn, Glam, Builder Pontypidd Pet Feb 26 Ord Feb 26
FARRELL, FRANCIS JOHN, Heaton, Newcastle on Tyne, Tailor Newcastle on Tyne Pet Feb 26 Ord Feb 26
FORD, THOMAS BAILEY, Binfield, Berks, Farmer Windsor Pet Feb 5 Ord Feb 26
GASKIN, HERBERT, Repton, Derbys, Builder Buxton on Trent Pet Feb 23 Ord Feb 28
GODDARD, THOMAS HENRY, Chevington, Suffolk, Farmer Bury St Edmunds Pet Feb 28 Ord Feb 28
GREEN, JOHN HENRY, Leeds, Clicker Leeds Pet Feb 28 Ord Feb 28
GREENFIELD, JOHN, Bromley, Builder Croydon Pet Feb 28 Ord Feb 28
HALL, THOMAS, Altham, Dr Accrington, Contractor Burnley Pet Feb 8 Ord Feb 26
HATWARD, EDWARD, Tewkesbury, Boot Manufacturer Cheltenham Pet Feb 28 Ord Feb 28
HEATH, THOMAS, Leigh on Sea, Essex, Licensed Victualler High Court Pet Feb 27 Ord Feb 27
HINCHLIFFE, ADA, Bramley, Leeds, Milliner Leeds Pet Feb 26 Ord Feb 26
JONES, LOUISA, Putney, Laundress Wandsworth Pet Feb 24 Ord Feb 24
JONES, WILLIAM, Aberystwith, Fruiterer Aberystwith Pet Feb 27 Ord Feb 27
KOPPELANSKY, JOSEPH, Jewry st, Aldgate, Cigarette Manufacturer High Court Pet Feb 12 Ord Feb 28
LAVE, JAMES, Bedford, Coal Merchant Bedford Pet Feb 27 Ord Feb 27
LANDDOWN, CHARLES THOMAS, Purton, Wilts, Builder Swindon Pet Feb 28 Ord Feb 28
LORRAINE, ROBERT, Longtown, Cumberland, Innkeeper Carlisle Pet Feb 26 Ord Feb 26
LUDLOW, RICHARD JAMES, Windsor, Coachbuilder Windsor Pet Feb 24 Ord Feb 24
MARSH, FREDERICK WILLIAM, Leeds, Grocer Leeds Pet Feb 26 Ord Feb 26
MEARS, JOSEPH, Kidderminster, Printer Kidderminster Pet Feb 24 Ord Feb 24
METCALFE, FREDERICK, Headingley, Leeds, Electrical Engineer Leeds Pet Feb 26 Ord Feb 26
NEWNEY, THOMAS, Whitfield, Northampton, Corn Dealer Banbury Pet Feb 28 Ord Feb 28
PARKER, JOSEPH, Kidderminster, Carpenter Kidderminster Pet Feb 28 Ord Feb 28
PETERS, CHARLES, New London st, Corn Factor High Court Pet Feb 6 Ord Feb 28
PEYDE, ROBERT, and JAMES LAWSON, Teddington, Builders Kingston, Surrey Pet Feb 10 Ord Feb 27
RAMSDON, THOMAS, Goole, Yorks, Grocer Wakefield Pet Feb 27 Ord Feb 27
RISON, ARTHUR REUBEN, Knowl Hill, nr Twyford, Carpenter Reading Pet Feb 24 Ord Feb 24
ROBERTSHAW, WILLIAM WILSON, Halifax Halifax Pet Feb 25 Ord Feb 26
ROBINSON, CHARLES REBECK, Birmingham, Penholder Manufacturer Birmingham Pet Feb 26 Ord Feb 26
ROE, EDWARD JOHN, Salisbury, Stationer Salisbury Pet Feb 27 Ord Feb 27
SAMPOY, JEREMIAH, Weymouth, Dorset, Salesman Poole Pet Feb 28 Ord Feb 28
SCOTT, JAMES, Skirwith, Cumberland, Butcher Carlisle Pet Feb 28 Ord Feb 28
SMITH, ROBERT HERBERT, Bristol, Draper Bristol Pet Feb 26 Ord Feb 26
STANDISH, CHARLES, Swansea, Clerk Swansea Pet Feb 28 Ord Feb 28
STEVENSON, WILLIAM, Kidderminster, Milliner Kidderminster Pet Feb 28 Ord Feb 28
STUTTELL, JOHN, Birmingham, Draper Birmingham Pet Feb 27 Ord Feb 27
THOMAS, EDWIN, Grays Thurrock, Essex, Brickmaker Chelmsford Pet Feb 27 Ord Feb 27
THOMPSON, JOHN, Scarborough, Joiner Scarborough Pet Feb 26 Ord Feb 26
VINCENT, ALBERT REGINALD, Exeter, Printer Exeter Pet Feb 27 Ord Feb 27
WILLIAMS, GEORGE EDWARD, Doncaster, Butcher Sheffield Pet Feb 28 Ord Feb 28
WILLS, HENRY, Stroud Green, Builder High Court Pet Feb 28 Ord Feb 28

WHITE, THOMAS, Ilkestone, Derbys, Insurance Agent Derby Pet Feb 28 Ord Feb 28
WILLIAMS, DAVID, Aberdare, Valuer Aberdare Pet Feb 14 Ord Feb 28
WILSON, JOHN, Leeds, Joiner Leeds Pet Feb 23 Ord Feb 23
WOOD, ERNEST, and IRVING WOOD, Bolton, Tea Dealers Bolton Pet Feb 28 Ord Feb 28
WOOD, JAMES, Whitechurch, Glam, Builder Cardiff Pet Feb 24 Ord Feb 24
WOODHOUSE, THOMAS, Morecambe, Lancs, Fish Dealer Preston Pet Feb 26 Ord Feb 26

Amended notice substituted for that published in the London Gazette of Feb 27:

WILDSMITH, WILLIAM, Manchester, Foreman Confectioner Salford Pet Feb 23 Ord Feb 23

FIRST MEETINGS.

ABBOTT, LUKE, Looes, Derby, Grocer March 9 at 3 Off Rec, 40, St Mary's st, Derby
BAILY, HAROLD, Hampstead, Club Secretary March 12 at 12 Bankruptcy bldgs, Carey st
BRAUMONT, ARTHUR EDGAR, Mansfield, Notts, Grocer March 9 at 12 Off Rec, 4, Castle pl, Park st, Nottingham
BILES, JOHN, Freemantle, Southampton March 12 at 3 15 Off Rec, 172, High st, Southampton
BLOOD, HENRY, Winchill, Staffs, Miller March 9 at 2 30 Off Rec, King st, Newcastle under Lyme, Stafford
COBB, MORRIS, Mile End rd, Rag Merchant March 9 at 12 Bankruptcy bldgs, Carey st
DAVISON, CHARLES, Mexborough, York, Builder March 9 at 1 Off Rec, Fletch in, Sheffield
DOSWELL, HENRY SATWELL, Leeds, Patent Firewood Merchant March 22 at 9 30 Off Rec, 73, Castle st, Canterbury
EARLE, ARTHUR REGINALD, Norwich, Electrical Engineer March 9 at 3 Off Rec, 8, King st, Norwich
EDWARDS, GEORGE REGINALD, Dover, Hardware Dealer March 17 at 11 30 Off Rec, 73, Castle st, Canterbury
FARBER, J. H., Couthall avenue, Solicitor March 12 at 2 30 Bankruptcy bldgs, Carey st
GOLDER WILLIAM, Stokesby, Norfolk, Builder March 10 at 12 Off Rec, 8, King st, Norwich
HEDLEY, ELLIOTT BAXTER, Stockton on Tees, Auctioneer March 14 at 3 Off Rec, 8, Albert rd, Middlesborough
HILLS, JAMES, Redditch, Worcester, Draper March 14 at 12 174, Corporation st, Birmingham
HULL, JOHN HUGGINS, Folkestone, Builder March 17 at 11 Off Rec, 73, Castle st, Canterbury
KING, HORACE WILLIAM, Eastbourne, Tobaccoist March 9 at 2 30 Off Rec, 24, Railway app, London Bridge
LEE, JOSEPH, son, and JOSEPH LEE, Jun, Stockport, Contractor March 9 at 11 Off Rec, County chmbrs, Market pl, Stockport
LEE, ETHEL, Ipswich March 16 at 2 15 Off Rec, 26, Princess st, Ipswich
LEE, GRACE ANNE, Ipswich March 16 at 2 Off Rec, 36, Princess st, Ipswich
LEES, HERBERT, Preston Brook, Cheshire, Farmer March 9 at 3 Off Rec, Byrom st, Manchester
LESTER, WALTER, East Ardsley, Yorks, Gas Works Manager March 12 at 11 Off Rec, 6, Bond ter, Wakefield
LOADER, WILLIAM, Holt, Norfolk, Painter March 10 at 11 30 Off Rec, 8, King st, Norwich
LORRAINE, ROBERT, Longtown, Cumberland, Innkeeper March 19 at 3 Off Rec, 34, Fisher st, Carlisle
MALCOLMSON, JAMES, Blakeney, nr Holt, Norfolk, Traveller Draper March 10 at 11 Off Rec, 8, King st, Norwich
MARSHALL, ERNEST, Little Eaton, Derbys, Grocer March 9 at 3 30 Off Rec, 40, St Mary's gate, Derby
MILNER, GEORGE, Barnsley, Coat Manufacturer March 9 at 10 30 Off Rec, Regent st, Barnsley
OWEN, ROBERT GRIFFITHS, Manchester, Yarn Agent March 9 at 3 30 Off Rec, Byrom st, Manchester
PARKER, HERBERT STANLEY, Walkley, Sheffield, Provision Merchant March 9 at 12 30 Off Rec, Figtree in, Sheffield
ROBERTCK, THOMAS, Rotherham, Yorks, Engine Tenter March 9 at 1 30 Off Rec, Figtree in, Sheffield
ROSS, ALFRED, Liverpool, Commission Agent March 14 at 12 Off Rec, 35, Victoria st, Liverpool
SCHIRKE, ADOLF, Hackney, Baker March 12 at 12 Bankruptcy bldgs, Carey st
SCOTT, JAMES, Skirwith, Cumberland, Butcher March 19 at 3 30 Off Rec, 34, Fisher st, Carlisle
SMITH, JOSEPH GEORGE, New Windsor, Painter March 10 at 2 Town Hall, Windsor
STARBUCK, HENRY, Sheffield, Butcher March 9 at 12 Off Rec, Figtree in, Sheffield
STARLING, ALFRED ETHEL, Hemby, Norfolk, Grocer March 10 at 12 30 Off Rec, 8, King st, Norwich
VINCENT, ALBERT REGINALD, Exeter, Printer March 15 at 10 30 Off Rec, 13, Bedford circus, Exeter
VONDER, FREDERICK JOSEPH, Plymouth, Butcher March 9 at 11 6, Athenium ter, Plymouth
WILDSMITH, WILLIAM, Old Trafford, Stretford, Foreman Confectioner March 9 at 3 30 Off Rec, Byrom st, Manchester
WILLIAMS, WILLIAM LLOYD, Fishguard, Pembroke, Grocer March 10 at 1 Off Rec, 4, Queen st, Carmarthen
WILSON, JOHN, Leeds, Joiner March 9 at 11 Off Rec, 22, Park row, Leeds
WITHEYCOMBE, CHARLES HENRY, City rd, Licensed Victualler March 12 at 11 Bankruptcy bldgs, Carey st

Amended notice substituted for that published in the London Gazette of Feb 27:

ALFA, ROBERT JOHN, Handsworth, Engineer

Amended notice substituted for that published in the London Gazette of Feb 27:

DAVIES, EVAN, Llangammach Wells, Brecon, Schoolmaster Mar 21 at 12 40 1, High st, Newtown

Amended notice substituted for that published in the London Gazette of Feb 27:

POTTS, WILLIAM, Stockport, Cheshire March 8 at 11 Off Rec, 23, King Edward st, Macclesfield

ADJUDICATIONS.

ALLWORK, THOMAS, Upper Holloway, Contractor High Court Pet Feb 19 Ord Feb 23
ATKINSON, CHARLES FREDERICK, Leeds, Mill Superintendent Leeds Pet Feb 28 Ord Feb 28
BONTHORNE, JAMES, Liverpool, Brewer Liverpool Pet Jan 30 Ord Feb 28
BRYETT, FREDERICK ERNEST, Cophall av, Solicitor High Court Pet Jan 12 Ord Feb 28
BURNBY, ERNEST SIDNEY, Strood, Kent, Grocer Rochester Pet Feb 26 Ord Feb 26
CHIFFERFIELD, JAMES THOMAS, Lowestoft, Cab Driver Cambridge Pet Feb 28 Ord Feb 28
CURRIE, ARCHIBALD, Camden Town, Builder High Court Pet Feb 6 Ord Feb 28
DARE, JOHN THOMAS, Port Talbot, Glam, Refreshment House Keeper Neath Pet Feb 28 Ord Feb 28
DE LUSSAN, ALFRED, Elton, Northants Peterborough Pet Jan 13 Ord Feb 28
EDWARDS, GEORGE REGINALD, Dover, Hardware Dealer Canterbury Pet Feb 26 Ord Feb 26
EVANS, DAVID, Penryn, Glam, Builder Pontypidd Pet Feb 26 Ord Feb 26
FARRELL, FRANCIS JOHN, Heaton, Newcastle on Tyne, Tailor Newcastle on Tyne Pet Feb 28 Ord Feb 28
GODDARD, THOMAS HENRY, Chevington, Suffolk, Farmer Bury St Edmunds Pet Feb 28 Ord Feb 28
GREEN, JOHN HENRY, Leeds, Clicker Leeds Pet Feb 28 Ord Feb 28
HINCHLIFFE, ADA, Bramley, Leeds, Milliner Leeds Pet Feb 26 Ord Feb 26
HINSON, WILLIAM, and HENRY HINSON, Stamford, Liacs, Builders Peterborough Pet Feb 7 Ord Feb 28
JONES, LOUISA, Putney Bridge rd, Laundress Wandsworth Pet Feb 24 Ord Feb 24
JONES, WILLIAM, Aberystwith, Fruiterer Aberystwith Pet Feb 27 Ord Feb 27
LANDDOWN, CHARLES THOMAS, Purton, Wilts, Builder Swindon Pet Feb 28 Ord Feb 28
LORRAINE, ROBERT, Longtown, Cumberland, Innkeeper Carlisle Pet Feb 26 Ord Feb 26
LUDLOW, RICHARD JAMES, Windsor, Coachbuilder Windsor Pet Feb 24 Ord Feb 24
MARSH, FREDERICK WILLIAM, Leeds, Grocer Leeds Pet Feb 26 Ord Feb 26
MEARS, JOSEPH, Kidderminster, Printer Kidderminster Pet Feb 24 Ord Feb 24
METCALFE, FREDERICK, Headingley, Leeds, Electrical Engineer Leeds Pet Feb 26 Ord Feb 26
MILLARD, WILLIAM, Bridgend, Glam, Cabinet Manufacturer Cardiff Pet Jan 17 Ord Feb 28
MOORE, JAMES RICHARD, nr Cirenoster, Carpenter Swindon Pet Feb 2 Ord Feb 28
PARKER, JOSEPH, Kidderminster, Carpenter Kidderminster Pet Feb 28 Ord Feb 28
PATERSON, FREDERICK, Horsey, Clerk High Court Pet Oct 24 Ord Feb 21
RAMSDON, THOMAS, Goole, Yorks, Grocer Wakefield Pet Feb 27 Ord Feb 27
RISON, ARTHUR REUBEN, Knowl Hill, nr Twyford, Carpenter Reading Pet Feb 24 Ord Feb 24
ROBERTSHAW, WILLIAM WILSON, Halifax Halifax Pet Feb 25 Ord Feb 26
ROE, EDWARD JOHN, Salisbury, Stationer Salisbury Pet Feb 27 Ord Feb 27
SAMPOY, JEREMIAH, Weymouth, Salesman Poole Pet Feb 28 Ord Feb 28
SARGENT, THOMAS, Canterbury High Court Pet Jan 9 Ord Feb 23
SCHIRKE, ADOLF, Hackney, Baker High Court Pet Jan 23 Ord Feb 28
SCOTT, JAMES, Skirwith, Cumberland, Butcher Carlisle Pet Feb 28 Ord Feb 28
SMITH, ROBERT HERBERT, Bristol, Manufacturers' Agent Bristol Pet Feb 26 Ord Feb 26
STANTON, GEORGE, and CHARLES STANTON, Bromley, Builders Croydon Pet Feb 22 Ord Feb 27
STEVENSON, WILLIAM, Kidderminster, Milliner Kidderminster Pet Feb 28 Ord Feb 28
THOMPSON, JOHN, Scarborough, Joiner Scarborough Pet Feb 23 Ord Feb 28
VINCENT, ALBERT REGINALD, Exeter, Printer Exeter Pet Feb 27 Ord Feb 27
WELLBORE, GEORGE EDWARD, Doncaster, Butcher Sheffield Pet Feb 27 Ord Feb 27
WILLS, HENRY, Stroud Green, Builder High Court Pet Feb 28 Ord Feb 28
WHITE, THOMAS, Ilkestone, Derbys, Insurance Agent Derby Pet Feb 28 Ord Feb 28
WILLIAMS, WILLIAM LLOYD, Fishguard, Pembroke, Grocer Pembroke Dock Pet Feb 21 Ord Feb 27
WILSON, GEORGE, Northampton, Boot Dealer Northampton Pet Feb 5 Ord Feb 27
WILSON, JOHN, Leeds, Joiner Leeds Pet Feb 23 Ord Feb 23
WOOD, ERNEST, and IRVING WOOD, Bolton, Tea Dealers Bolton Pet Feb 28 Ord Feb 28
WOOD, JAMES, Whitechurch, Glam, Builder Cardiff Pet Feb 24 Ord Feb 26
WOODHOUSE, THOMAS, Morecambe, Lancs, Fish Dealer Preston Pet Feb 26 Ord Feb 26

Amended notice substituted for that published in the London Gazette of Feb 27:

WILDSMITH, WILLIAM, Old Trafford, Stretford Salford Pet Feb 23 Ord Feb 23

London Gazette.—TUESDAY, March 6.

RECEIVING ORDERS.

BALLANTINE, WILLIAM BOWMAN, Tunbridge Wells Tun-
bridge Wells Pet Oct 17 Ord Feb 28
BARRETT, WALTER, Freiston, Lincs, Blacksmith Boston
Pet March 1 Ord March 1
BAYLEY, JAMES HENRY, Clerkenwell, Carman High Court
Pet March 2 Ord March 2
BAYLIS, BENJAMIN HITCHCOCK, Lower Marsh, Lambeth,
Clothing High Court Pet March 2 Ord March 2
BELLISON, HENRY, Hawkhurst, Kent, Coal Merchant
Hastings Pet Feb 27 Ord March 2
BROWN, FREDERICK WILLIAM, Norwich, Hay Merchant
Norwich Pet March 2 Ord March 2
CLARK, WILLIAM, Quinton, Northampton, Farmer North-
ampton Pet Feb 27 Ord March 2
COOPER, ALFRED, Scunthorpe, Lincs, Grocer Great Grimsby
Pet Feb 28 Ord Feb 28
GABRIEL, JOSEPH SUTCLIFFE, Streatham, Wharfinger High
Court Pet March 1 Ord March 1
GABRIEL, JOSEPH SUTCLIFFE, Streatham, Wharfinger High
Court Pet March 1 Ord March 1
HARRISON, GEORGE FRANCIS, Batley, York, Beerhouse
Keeper Dewsbury Pet March 2 Ord March 2
HIBBERT, ALBERT FRANCIS, Derby, Painter Derby Pet
March 2 Ord March 2
HOLCROFT, ARTHUR, Hulme, Manchester, Bricklayer
Manchester Pet March 1 Ord March 1
HOPPER, GEORGE EDWARD, Bradford, Newsagent Bradford
Pet March 2 Ord March 2
HUBBY, THOMAS HALL, Kingston upon Hull, Clerk Kingston
upon Hull Pet March 2 Ord March 2
HUSSEY, ALBERT, Cromer, Norfolk, 'Bus Driver Norwich
Pet March 2 Ord March 2
HUTCHINSON, JOHN HENRY, Pocock st, Blackfriars rd,
Litho Printer High Court Pet Nov 7 Ord March 3
JEFFERY, THOMAS, Leonard's on Sea, Carpenter Hastings
Pet March 3 Ord March 3
JEFFERY, EDWARD, Earl's Court rd, Bootmaker High Court
Pet Feb 15 Ord March 2
JOHNSON, GEORGE, Kingston upon Hull, Painter Kingston
upon Hull Pet March 2 Ord March 2
KNIGHT, JAMES LUCAS, Wolstanton, Staffs, Ale Bottler
Stoke upon Trent Pet March 3 Ord March 3
MALLARD, GEORGE, Camberley, Surrey Wells Pet Feb 10
Ord March 3
MORGAN, ROWLAND RICHARD, Pengam, Glam, Grocer
Merthyr Tydfil Pet March 2 Ord March 2
MORRELL, GEORGE HENRY, Rawcliffe, York, Farmer York
Pet March 1 Ord March 1
NANCE, ARTHUR CHAPLIN, Putney Wandsworth Pet Jan
19 Ord March 1
PICKUP, JOSEPH, Bolton, Coal Merchant Bolton Pet March 3
Ord March 3
TAYLOR, GEORGE, Halesowen, Worcester, Tube Fitting
Prover Stourbridge Pet Feb 28 Ord Feb 28
TERRY, JOSEPH JOHN, Upper Holloway, Pianoforte Manu-
facturer High Court Pet March 2 Ord March 2
WEBSTER, RICHARD, Kingston upon Hull Kingston upon
Hull Pet March 1 Ord March 1
WHEATLEY, THOMAS, Houghton le Spring, Durham, Con-
fectioner Durham Pet March 2 Ord March 2
WOODMAN, WALTER WILLIAM, Tooley st, Licensed Victualler
High Court Pet March 1 Ord March 1

FIRST MEETINGS.

ALDRIDGE, JAMES EYRE, JOHN HENRY WALKER, and JOHN
WHEELER ALDRIDGE, Bristol, Engineers March 14 at
13 Off Rec, Baldwin st, Bristol
ATKINSON, CHARLES FREDERICK, Leeds, Mill Superintendent
March 15 at 12 Off Rec, 22, Park row, Leeds
BUNLEY, ERNEST SIDNEY, Strood, Kent, Grocer March 19
at 11.30 115, High st, Rochester
CARNEY, THOMAS, Widnes, Lancs, Grocer March 14 at 2
Off Rec, 35, Victoria st, Liverpool
DIKE, JOSEPH, Cirencester, Coach Builder March 19 at
11.30 Off Rec, 46, Cricklade st, Swindon
EDMONDS, CLEMENT WELLER, Small Heath, Birmingham,
Factor March 13 at 11 174, Corporation st, Birmingham
EWEN, J D, Hanover sq March 13 at 11 Bankruptcy
bldgs, Carey st
FABRELL, FRANCIS JOHN, Heaton, Newcastle on Tyne, Tailor
March 13 at 11.30 Off Rec, 30, Mosley st, Newcastle on
Tyne
GASKIN, HERBERT, Repton, Derbys, Builder March 14 at
2.30 Midland Hotel, Station st, Burton on Trent
GOOD, WILLIAM HENRY, Weymouth, Twine Manufacturer
March 14 at 12 Marmalade Hotel, Yeovil
GOODMAN, THOMAS EDWARD, Stafford, Haulier March 13
at 11.30 Wright & Westhead, 1, Martin st, Stafford
GREEN, JOHN HENRY, Leeds, Clicker March 15 at 11 Off
Rec, 22, Park row, Leeds
HARRISON, GEORGE FRANCIS, Batley, York, Beerhouse
Keeper March 15 at 11 Off Rec, Bank chmbrs,
Batley
HEATH, THOMAS, Leigh on Sea, Essex, Licensed Victualler
March 13 at 12 Bankruptcy bldgs, Carey st
HINCHLIFFE, ADA, Bramley, Leeds, Milliner March 14 at 12
Off Rec, 22, Park row, Leeds
HOLCROFT, ARTHUR, Hulme, Manchester, Bricklayer March
14 at 12 Off Rec, Byrom st, Manchester
JONES, LOUISA, Putney, Laundress March 14 at 12 24, Rail-
way app, London Bridge
JONES, F W, Bristol, Provision Dealer March 14 at 12.30
Off Rec, Baldwin st, Bristol
KOPELANSKY, JOSEPH, Jewry st, Aldgate, Cigarette
Manufacturer March 14 at 12 Bankruptcy bldgs,
Carey st
LANE, JAMES, Bedford, Coal Merchant March 13 at 11 Off
Rec, 1a, St Paul's sq, Bedford
LANDDOWN, CHARLES THOMAS, Purton, Wilts, Builder March
16 at 12.30 Off Rec, 46, Cricklade st, Swindon
MARSH, FREDERICK WILLIAM, Leeds, Grocer March 14 at
11 Off Rec, 22, Park row, Leeds
MAUDE, MAJOR F R, Southsea March 14 at 12.30 24,
Railway app, London Bridge
METCALFE, FREDERICK, Far Headingley, Leeds, Electrical
Engineer March 14 at 12.30 Off Rec, 22, Park row,
Leeds

MORRELL, GEORGE HENRY, Rawcliffe, Yorks, Farmer
March 15 at 12.15 Off Rec, 28, Stonegate, York
MORRIS, JAMES RICHARD, Cirencester, Carpenter March 16
at 12 Off Rec, 46, Cricklade st, Swindon
NEWBURY, THOMAS, Whitfield, Northampton, Corn Dealer
March 13 at 12 1, St Aldate's, Oxford
OATES, WILLIAM, Hove, Sussex, Baker March 15 at 10.30
Off Rec, 4, Pavilion bldg, Brighton
OVERTON, WILLIAM, Scarborough, Builder March 13 at
2.30 74, Newborough, Scarborough
PERRETT, ALBERT WILLIAM, Bromham, Wilts, Farmer
March 14 at 12.45 Off Rec, Baldwin st, Bristol
PRIDG, GEORGE, Dorchester, Grocer March 13 at
12.30 Off Rec, Endless st, Salisbury
RICKARDS, CHARLES CALVIN MORGAN, Croydon, Tarpaulin
Manufacturer March 13 at 12.30 24, Railway app,
London Bridge
RISON, ARTHUR RICHARD, Knowl Hill, nr Twyford, Car-
penter March 15 at 12.30 Queen's Hotel, Reading
ROBERTSHAW, WILLIAM WILSON Halifax March 14 at 2.30
Off Rec, Townhall chmbrs, Halifax
SHAMPTON, JAMES, Redditch, Worcester, Builder March
16 at 12 174, Corporation st, Birmingham
SMITH, CHARLES, Rupert st March 14 at 12 Bankruptcy
bldgs, Carey st
SMITH, ROBERT HERBERT, Bristol, Draper March 14 at 1
Off Rec, Baldwin st, Bristol
STANTON, GEORGE, and CHARLES STANTON, Bromley,
Builders March 14 at 11.30 24, Railway app, London
Bridge
TATE, WILLIAM, Halifax, Market Gardener March 14 at
12 Off Rec, Townhall chmbrs, Halifax
TERRY, JOSEPH JOHN, Upper Holloway, Pianoforte Manu-
facturer March 15 at 12 Bankruptcy bldgs, Carey st
THOMPSON, JOHN, Scarborough, Joiner March 13 at 3.30
74, Newborough, Scarborough
VINALL, JOHN, jun, Penvensey, Builder March 13 at 2.30
Coles & Sons, Seaside rd, Eastbourne, Solicitors
WEBBER, WALTER, Penge March 13 at 11.30 24, Railway
app, London Bridge
WEBSTER, RICHARD, Kingston upon Hull March 13 at 11
Off Rec, Trinity House ln, Hull
WELLBORNE, GEORGE EDMUND, Doncaster, Butcher Mar h
15 at 12 Off Rec, Figgree lane, Sheffield
WILLIAMS, CHARLOTTE, Wokingham, Licensed Victualler
March 15 at 12 Queen's Hotel, Reading
WOOD, ERNEST, and LIVING WOOD, Bolton, Tea Dealers
March 14 at 11 16, Wood st, Bolton
WOOD, JAMES WHITCHURCH, Builder March 17 at 12 Off
Rec, 117, St. Mary st, Cardiff
WORSLEY, THOMAS, Warrington, Builder March 14 at
2.30 Off Rec, Byrom st, Manchester

ADJUDICATIONS.

BARRETT, WALTER, Freiston, Lincs, Blacksmith Boston
Pet March 1 Ord March 1
BAYLEY, JAMES HENRY, Clerkenwell, Carman High Court
Pet March 2 Ord March 2
BORLAND, JOHN ENEZEER, Church st, Clement's In,
Merchant High Court Pet Sept 18 Ord Feb 27
BROWN, FREDERICK WILLIAM, Norwich, Hay Merchant
Norwich Pet March 2 Ord March 2
CLARK, WILLIAM, Quinton, Northampton, Farmer North-
ampton Pet Feb 27 Ord March 3
COOPER, ALFRED, Scunthorpe, Lincs, Grocer Gt Grimsby
Pet Feb 28 Ord Feb 28

CORB, MORRIS, Mile End rd, Rag Merchant High Court
Pet Feb 9 Ord March 2
HARRISON, GEORGE FRANCIS, Batley, York, Beerhouse
Keeper Dewsbury Pet March 2 Ord March 2
HAYWARD, EDWARD, Tewkesbury, Boot Manufacturer
Cheltenham Pet Feb 28 Ord Feb 28
HIBBERT, ALBERT FRANCIS, Derby, Painter Derby Pet
March 2 Ord March 2
HOLCROFT, ARTHUR, Hulme, Manchester, Bricklayer
Manchester Pet March 1 Ord March 1
HOPPER, GEORGE EDWARD, Bradford, Newsagent Bradford
Pet March 2 Ord March 2
HUBBY, THOMAS HALL, Kingston upon Hull, Clerk Kingston
upon Hull Pet March 2 Ord March 2
HUSSEY, ALBERT, Cromer, Norfolk, 'Bus Driver Norwich
Pet March 2 Ord March 2
JOHNSON, GEORGE, Kingston upon Hull, Decorator
Kingston upon Hull Pet March 2 Ord March 2
KEEN, WILLIAM ALFRED, and FREDERICK HERBERT KEEN,
Veston super Mare, Builders Bridgewater Pet Feb 16
Ord March 1
KNIGHT, JAMES LUCAS, Wolstanton, Staffs, Ale Bottler
Stoke upon Trent Pet March 3 Ord March 3
KOPELANSKY, JOSEPH NATHAN, Jewry st, Aldgate, Cigarette
Manufacturer High Court Pet Feb 12 Ord March 3
LAMBERT, THOMAS HARRISON, Buckingham Palace rd,
Company Promoter High Court Pet Jan 24 Ord
March 1
LANE, JAMES, Bedford, Coal Merchant Bedford Pet Feb
27 Ord Feb 28
LEGGOOD, SAMUEL, North Shoobury, Essex, Millinery Manu-
facturer High Court Pet Feb 13 Ord March 3
LILLY, WILLIAM ROBERT GENT, Regent st, Builder High
Court Pet Jan 25 Ord March 2
MARSHALL, JOHN, 84 Leonards on Sea, Hotel Proprietor
Hastings Pet Jan 22 Ord March 3
MORGAN, HENRY LEONARD, Bishopston, Bristol, Green-
grocer Bristol Pet Feb 20 Ord March 2
MORGAN, ROWLAND RICHARD, Pengam, Glam, Grocer
Merthyr Tydfil Pet March 2 Ord March 2
MORRELL, GEORGE HENRY, Rawcliffe, Yorks, Farmer York
Pet March 1 Ord March 1
NYE, THOMAS WILLIAM NYE, and JOHN NYE, Ealing,
Builders Brentford Pet Feb 9 Ord Feb 28
OATES, WILLIAM, Hove, Sussex, Baker Brighton Ord
Feb 28
SMITH, ALBERT JAMES, Harleiden Oilman High Court
Pet Feb 16 Ord March 1
STANDISH, CHARLES, Swansea, Clerk Swansea Pet Feb 28
Ord March 2
TAYLOR, GEORGE, Halesowen, Worcester, Tube Fitting
Prover Stourbridge Pet Feb 28 Ord Feb 28
WEBBER, WALTER, Penge Croydon Pet Feb 7 Ord
Feb 28
WEBSTER, RICHARD, Kingston upon Hull Kingston upon
Hull Pet March 1 Ord March 1
WHEATLEY, THOMAS, Houghton le Spring, Durham, Con-
fectioner Durham Pet March 2 Ord March 2
WILLIAMS, DAVID, Aberdare, Valuer Aberdare Pet Feb
14 Ord March 3
WILLIAMSON, ALFRED, Greenlanes Edmonton Pet Jan 25
Ord March 1
WOODMAN, WALTER WILLIAM, Tooley st, Licensed Victualler
High Court Pet March 1 Ord March 1
ADJUDICATION ANNULLED.
MC PHAIL, ALEXANDER, Hastings, Boarding-house Keeper
Hastings Adjud Jan 9 Annul Feb 28

Solicitors' Journal & Weekly Reporter.

NEW VOLUMES COMMENCED ON NOVEMBER 4TH, 1899.

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BOROUGH OF BRIDLINGTON.**APPOINTMENT OF TOWN CLERK.**

The Town Council of this Borough invite Applications from qualified Solicitors—if with Municipal experience preferred—to fill the office of Town Clerk and Solicitor to the Corporation at the yearly salary of £500, the Council providing offices.

The gentleman appointed will be required to devote the whole of his time to the service of the Corporation, to provide all necessary assistance in the performance of the duties of the office, and to keep the Accounts of the Borough.

Applications, stating age, qualifications, and experience, accompanied by copies of not more than three testimonials of recent date, must be sent in immediately.

Canvassing the Members of the Town Council after the date of this advertisement is strictly prohibited.

CHAS. GRAY, Town Clerk.
Bridlington, 20th February, 1900.

BRENTFORD GAS COMPANY.

OFFICE—BRENTFORD,
February 23rd, 1900.

NOTICE.

The Directors of the Brentford Gas Company having reconsidered the proposed issue of FOUR PER CENT. PERPETUAL DEBENTURE STOCK of the Company, find it expedient to cancel and withdraw the Particulars and Conditions of Sale by Tender of such Debenture Stock.

Any persons who have already sent in Tenders for such Debenture Stock are hereby requested to apply for the return of their Deposits.

By order,
WILLIAM MANN, Secretary.

NEWCASTLE-UPON-TYNE AND GATESHEAD GAS COMPANY.

SALE OF 3½ PER CENT. DEBENTURE STOCK.
NOTICE IS HEREBY GIVEN THAT the Directors have instructed Mr ROBERT MACK, Auctioneer, to SELL BY AUCTION at the Offices of the Company, Grainger-street West, Newcastle-upon-Tyne, on WEDNESDAY, the 28th March, 1900, at Twelve o'clock noon, £13,000 of the NEWCASTLE-UPON-TYNE and GATESHEAD GAS DEBENTURE STOCK (perpetual), bearing interest at the rate of 3½ per cent. per annum.

For Conditions of Sale and further particulars apply to the undersigned.

(Signed) THOS. WADDOM, Secretary.
28th February, 1900.

GENERAL REVERSIONARY AND INVESTMENT COMPANY, LIMITED.

No. 26, PAUL MALL, LONDON, S.W.

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Established 1836.

Share and Debenture Capital - - £630,800.

Reversions Purchased on favourable terms. Loans on Reversions made either at annual interest or for deferred charges. Policies Purchased.

D. A. BUMSTED, F.I.A., Actuary and Secretary.

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C. H. CLAYTON, Joint
F. H. CLAYTON, Secretaries.

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Purchase Reversionary Interests in Real and Personal Property, and Life Interests and Life Policies, and Advance Money upon these Securities.

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